Preserve

App. F. IX-4

1932. (LB) File No. 166-32

Serial Nos. 1 to 2

Previous References
LB 158-27 Sls 1 to 2
LB 92-23 Sls 9, 22 to 25, 28 to 34.
LB 92-23-1
LB 92-23 Sls 6, 16, 17 to 27

Later References LB 92-23 Sls 3, 4, 4 to 15, 19 a, 19, 21, etc. 34,
LB 75-34-1, 2, 5, 6.

General and Revenue Secretariat.

Serial Nos. Inco

Part B for Septr 19 33

SUBJECT.

Compilation proposed to be styled as the Mysore & Coorg Accounts Manual

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2) To be compln, the D.C's yrly Hist Rpts of the Bds

L 1804-20 of 8-9-33

Record

3.11.33

3291

Printing the "Report of the P.D Accounts Manual"

General and Revenue Secretariat — File No. 166 of 1932. [App. F. III—2

Serial No.	
524	
1	From the Comptroller to Govt. No 172 A&A dt 25.1.33 Forwarded a copy of the amplification proposed to be added to the "Report of the Committee on Accounts Manual" & states that the Supt, Govt Printing, has been asked to supply 100 copies of the Manual & is intended to be a provisional issue as directed in Govt No 248-G-9/28 dt 2.2.28, and requests that, if in the opinion of Govt the draft Manual requires further alterations, this may be intimated early.
	1. Submitted for perusal & orders,
	2. This is a matter which has, as it is of a technical nature, to be scrutinised by Mr D. Subramanya, the permanent supt and the Asst Secy after their return from leave and their will be done, if asked.
	3. The Comptroller may be requested to send the final proof to this office after careful scrutiny by his staff, so that necessary alterations if any may be suggested by the Comptroller intimated is struck off.
	4. He has submitted two copies of the compilation which may be scrutinised and sent for incorporation before the matter That alterations if any shall be intimated after the return of Dy Secy from leave

Dy Secy) DR&K 2/2/33

NOTE—Contn. Sheet.

WD 0246 -GPB—15,000—22-8-32

Asst. 3.2.33 DR&K 3/2/33

Serial No.

11. There are no further references in the matter. The draft Code was said further considered by the original Committee nor was it referred to any other Committee

28 HS
29/7/33

12. In accordance with a resolution of the Local Self Government Conference held in April 1923, the preparation of a Local Fund Account Code was, in Government Order No. L. 3216-25/L.B. 92-23-1 dated 3rd November 1923 entrusted to an Account Officer of the Comptroller's Office. It was directed in that order that the Code should be prepared under the supervision of the Comptroller and that each chapter as it was ready should be sent to Government, who would, after all the chapters were received, appoint a Committee for revising the Code and submitting it to Government for final sanction.

13. The several chapters were sent up to Government accordingly and were approved, for being placed before the Committee intended for the purpose. Though that Committee was constituted in Government Order No. L. 7718-96/L.B. 92-23-28 dated the 31st March 1924, it does not seem to have considered any portion of the Code, and it is stated that the consideration was deferred pending the decision of the Government as regarding the abolition of the Taluk Board (then under contemplation). After the passing of the District Boards Regulation, 1926, the consideration of the Code by the Committee does not appear to have

NOTE—Contn. Sheet.

General and Revenue Secretariat L/B File No. 166 of 1932. [App. F. III—2

Serial No.	
	are :- Z
	(i) Prescribing an annual instead of a monthly limit of the amount of travelling allowance drawn by the Presidents and Vice Presidents of District Boards (Notification No. L. 5641/L.B. 31-31-9 dated the 15th February 1932 - para 138 of the Manual).
	(ii) Delegation of the powers of District Boards to their standing committees (vide Government Order No. L. 6912-28/L.B. 156-30-7 dated the 12th April 1932.)
	(iii) Certain changes ordered in the scale of District Board staff (para 884)
	(a) Revision of scale of pay of the Mysore District Board's establishment - Government Order No. L. 1352-4/L.B. 135-31-4 dated the 22nd August 1932,
	(b) Revision of the scales of pay of the Head Clerks of the Hassan, Chitaldrug, Shimoga and Kadur District Boards - Government Order No. L. 5825-9 L.B. 158-32-9 dated the 7th March 1933.
	(iv) Government servant's conduct rules, included in Appendix VII, have been revised in Government Order No. G. 3157-206 G.M. 8-32-2 dated the 5th November 1932.
	(v) Issuing rules in regard to remission of irrecoverable revenue by the District Boards - Notification No. L. 3145/L.B. 137-32-1 dated the 7th November 1932.
	(vi) Exemption of hired carts carrying Palace properties from payment of tolls at District Fund Toll Gates and authorising the Superintendent, Government House, and certain Palace Officers to issue free passes in regard to conveyances carrying Palace properties.

Notifications Nos. L. 7312/L.B. 190-32-2 dated 10-5-33, L.7321/L.B. 190-32-3 dated 10-5-1933, L. 7323/L.B. 190-32-4 dated 10-5-1933. L. 116/L.B. 190-32-7 dated 7-7-1933.

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

General and Revenue Secretariat | dB3 File No. 1686 of 1932 | [App. F. III—2

Serial No.	
	We sent as soon as copies are received, that one copy has been sent to each of the Dbad Presidents & that further copies would be sent in due course to submitted. The advance copy said to have been sent to this office has not been received. BS 21/10. AM 21 Seen 22 Please get the other four copies soon Ag 26/10
	23 Five copies of the Manual have been received. These are kept in the Branch for reference BS 31/10 AM Seen 31/10

Copy of the manual since received is put up herewith. BS 21/10.

✓ B

NOTE—Contn. Sheet.

L.B. 166-32-1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 172 LAD 2/one. Bangalore, dated 25th January 1933

GEN. & REV. SECTT. 3291 27 JAN. 1933 L. S. G. BRANCH.

From

M. VENKATESA IYENGAR, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department, Bangalore.

GENERAL SECRETARIAT 26 JAN. 1933 No.

Sir, L-S-S

26/1/33

Adverting to Government Order No.L.4820-9/L.B.158-27-2 dated 20th February 1928 directing that the Local Fund Code ~~xxxx~~ be printed as a provisional issue with necessary corrections incorporated therein I have the honor to state that the old Local Boards Regulation was replaced by the District Boards Regulations of 1926, the Taluq Boards were abolished and many orders of Government affecting the accounts procedure were issued from time to time. It was therefore found necessary to make extensive alterations in the original draft. Some [redacted] of the original compilation have been revised or re-written and a [redacted] ary chapter dealing with general principles added. The present compi[redacted]on is proposed to be styled as "The Mysore District Boards Accounts Manual."

2. The Superintendent, Government Press, has been requested to supply 100 copies of the Manual, which is intended to be a provisional issue as directed in the Government Order under advertance.

3. A Copy of the compilation is submitted herewith. If in the opinion of Government the draft manual requires further alterations I request that this may be intimated to me early.

I have the honor to be,
Sir,
Your most obedient servant,

M. Venkatesa Iyengar

Comptroller.

MSR

G.R.S. App. F.VI—G 2]

SUBJECT

Diary No. of letter replied to .....

Section L.B

File No. 166-32

Serial No. 2

General and Revenue Secretariat

( )

the 193 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue ..... 8/9/..... 1933.

Signed by Mr Asubbd Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Read—

Government Order No. L. 4820-9/L.B 158-27-2 dated the 20th February 1928 directing that the Local Fund Code be printed as a provisional issue, the necessary corrections being made in it by the Comptroller as a consequence of the abolition of the Taluk Boards and the passing of the District Boards Regulation of 1926.

~~Order thereon~~ Letter No. No. 172/L.A.D. dated 25th January 1933 from the Comptroller to Government stating that the draft Local Fund Code has been revised ~~and~~ or re-written whenever necessary, that the compilation is proposed to be called "the Mysore District Board's Accounts Manual" and that the Superintendent, Government Printing, has been requested to print and supply 100 copies of the Manual which is to be a provisional ~~manual~~ under the Government Order now under

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

Government Order No.L.4820-9/L.F.158-27-2 dated the 20th February 1928 directing that the Local Fund Code be printed as a provisional issue, the necessary corrections being made in it by the Comptroller as a consequence of the abolition of the Taluk Boards and the passing of the District Boards Regulation of 1926.

2. Letter No.172/L.A.D dated the 25th January 1933 from the Comptroller to Government stating that the draft Local Fund Code has been revised or re-written wherever necessary, that the compilation is proposed to be called "The Mysore District Boards Accounts Manual," and that the Superintendent, Government Printing has been requested to print and supply 100 copies of the Manual which is to be a provisional issue under the Government Order read above.

ORDER No.L. 1804-20/L.B.166-32-2

Bangalore, 8th September 1933.

1. Recorded.

2. It is presumed that the orders noted in the accompanying list, since issued by Government, have been incorporated in the matter now in print.

3. The Comptroller is requested to send in due course six copies of the Manual to the Secretariat and the necessary number of copies to the Presidents of District Boards and the Deputy Commissioners of Districts.

for General Secretary to Governme

To

The Comptroller to the Govt. of Mysore.
The Deputy Commissioners of Districts.
The Presidents of District Boards.

vvk.10.

(i) Prescribing an annual instead of a monthly limit of the amount of travelling allowance drawn by the Presidents and Vice Presidents of District Boards (Notification No.L.5341/L.D. 31-31-0 dated the 15th February 1932 - para 139 of the Manual).

(ii) Delegation of the powers of District Boards to their standing committees (vide Government Order No.L.6812-29/L.D. 150-30-7 dated the 12th April 1932).

(iii) Certain changes ordered in the scale of District Board staff (para 88)

(a) Revision of scale of pay of the Mysore District Board establishment - Government Order No.L.1052-4/L.D.107-31-4 dated the 22nd August 1932.

(b) Revision of the scales of pay of the Head Clerks of the Hassan, Chitaldrug, Shimoga and Kadur District Boards - Government Order No.L.6825-9 L.D.150-32-9 dated the 7th March 1933.

(iv) Government servants' conduct rules, included in Appendix VII, have been revised in Government Order No.C 3157-200 G.M.S-32-8 dated the 6th November 1932.

(v) Issuing rules in regard to remission of irrecoverable revenue by the District Boards - Notification No.L.3163/L.D. 137-32-1 dated the 7th November 1932.

(vi) Exemption of hired carts carrying Palace properties from payment of tolls at District Fund Toll Gates and authorising the Superintendent, Government House, and certain Palace Officers to issue free passes in regard to conveyances carrying Palace properties.

Notifications Nos.L.7312/L.D.190-32-2 dated 10-3-1933,
L.7321/L.D.190-32-3 dated 10-3-1933,
L.7323/L.D.190-32-4 dated 10-3-1933,
L.116/L.D.190-32-7 dated 7-7-1933.

AM/

M.R.B.S.

1771

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Comptroller's Office, Bangalore,

No. 141 LAD

Dated the 14th October *1933.*

H. V. Ramaswami, Esq., M.A., B.L.,
Secretary to the Government of Mysore,
General Department, Bangalore.

GENERAL & REV. SEC.
16 OCT. 1933

GEN. & REV. SEC.
19 OCT. 193
L. S. G. BRANCH.

No. L.S.G.

Sir,

With reference to Government Order No.L.1804-20/L.B.466-32-2 dated 8th September 1933, I have the honor to forward herewith an advance copy of the Provisional Edition of the District Board Accounts Manual. Five more copies will be forwarded to you as soon as other copies are received from the Press.

2. A copy of the Manual has also this day been sent to the eight Presidents of the District Boards. Further copies will be sent in due course.

I have the honor to be,
Sir,
Your most obedient servant,

M. Venkatesaiyengar

Comptroller.

MSR

B/14/10

THE MYSORE DISTRICT BOARD MANUAL.

C H A P T E R - I.

General Principles.

Properties vested in the District Boards.

See 43 of the Mysore District Boards' Regn of 1926

The following are the properties vested in the District Boards constituted under the Mysore District Boards' Regulation of 1926:-

(1) All roads, bridges, channels, buildings and other property, moveable or immovable, held by or under the control and administration of, and all institutions committed to the management of the District and Taluk Boards in each District under the Mysore Local Boards and Village Panchayet Regulation of 1918;

See 44, Ibid

(2) All roads, buildings or other works constructed by District Boards from the District Funds under the Regulation of 1926, except such portions of roads as may lie within the areas of Municipalities.

2. Funds administered by District Boards.

See 62(1), Ibid

In each district a fund called the District Fund is formed which is administered by the District Board. The items of receipts that are credited to the District Fund are described in Chapter III.

3. Administrative Officers.

See 19(b), Ibid

(1) The President of a District Board, selected under sec. 17 (1) of the Regulation is the principal officer to watch over the financial and executive administration of the Board, and he may delegate some of his functions to the Vice-President of the Board elected under sec. 17 (3).

See 17(3), Ibid

(2) There may be a Vice-President for a District Board elected by the members from among their own number, unless

Government otherwise direct. The duties of a non-official Vice President are given in Appendix I.

(3) With the sanction of Government, a District Board may appoint a Chief Officer, a Health Officer and an Engineer for discharging the duties of such offices.

Sec 88 (1) of the Mysore District Boards' Regn. of 1926

(4) Any powers or duties or executive functions of the District Board may be delegated to the chairman of the Standing, Economic, Public Health or other committee, or to one or more stipendiary or honorary officers.

Sec 20 (1), Ibid

4. Pay, Allowances etc., of District Board Employees.

4. The recruitment, pay, leave, punishment, transfers, pensions, gratuities and other matters relating to District Board employees are regulated by the Mysore Service Regulations and any special or general orders issued by Government in respect thereof. (vide chap V)

Sec: 90, Ibid

5. Deputy Commissioner's Powers of Supervision and Inspection.

5. The Deputy Commissioner of a District has powers to inspect the office of the District Board within his jurisdiction, and supervise the proceedings of the District Board and of the several committees in the District, to call for any records or accounts of the Board, and to suspend the execution of orders or resolutions of th District Board if they are illegal or against public interest. He can exercise extraordinary powers of requiring the District Board to do such works as are necessary for public safety.

Secs 92 to 95, Ibid

6. Sources of District Fund Revenue.

6. The revenue and receipts which constitute District Funds are collected partly by Government Departments, and partly by District Fund employees. The bulk of the revenue is collected by Government Departments, viz., local cess, railway cess, road cess collections from bus-owners, income from railways and tramways, and rents on medical staff quarters. The other items

Sec: 63, Ibid

which are included under District Funds are tolls, market collections, slaughter-house receipts, ferry collections, etc., under the District Boards' Regulation, income from investments, grants-in-aid and contributions. A detailed description of the several items constituting District Funds is given in Chapter III.

₹. Custody of District Board's money.

7. All money transactions to which any member, officer or servant of the District Board, or a Government officer appointed for conducting District Fund transactions is a party in his official capacity, must without reservation be brought to account; and all money received by any of the aforesaid persons should be lodged in full in the Government treasuries of the District, to be credited to the District Fund concerned. Amounts paid directly at the Treasury to the credit of the District Board by private individuals should likewise be credited to District Funds.

See: 62(3) of the Mysore District Boards' Regn. of 1926.

₹. Nature of expenditure.

8. The District Fund revenues are utilised chiefly for expenditure connected with

(1) formation, repairs and maintenance of public communications viz., roads, railways and tramways;

(2) construction, repairs and maintenance of 3rd class Travellers' Bungalows, Musafirkhanas, Rest-houses and Slaughter-houses;

(3) medical relief, rural sanitation, veterinary hospitals and dispensaries, prevention and spread of epidemics and rural water supply; and

(4) miscellaneous items of public utility authorised by or contemplated in the District Board Regulation such as the establishment and management of ferries and tolls, economic development, etc.

₹. General Accounts Procedure.

9. The rules contained in the Mysore Civil Account Code should be observed, as far as possible, in all account matters not

Rule 79 of the Local Boards Rules, 1914

specially provided for in this manual, in the Regulation and the Rules framed thereunder or in the special orders of Government issued from time to time.

~~10~~. A u d i t.

10. The accounts of the District Board are subjected to a monthly audit by the Finance Committee of the District Board (vide R 242 and App IX) and to an annual audit by the Local Audit Staff of the Comptroller's Office. The District Board shall, at the time of audit, cause to be produced all accounts, registers and subsidiary papers which may be required by the Audit officers, to assist them in the investigation.

G.O.No. 1630-41-LB 14-16-2-8-16; Sec: 77 of the Mysore District Boards' Regn. of 1926.; Rule 13, M.A.M.

10 A.

After audit of its accounts by the Local Audit Staff, the District Board shall deal promptly with the objection statement which is appended to the audit note. The President shall also, as soon as possible, place the audit note at a meeting of the District Board to consider the objection and suggestions made by the Local Audit Officer and to decide upon the action to be taken regarding them. The action to be taken shall be indicated on the half margin of the audit note and an annotated copy shall be kept in the President's office for the information of the inspecting officer at the next visit. The audit note with the objection statements shall be sent back to the Comptroller, Local Audit Department, within one month from the date of receipt of the said note.

Rule 14, M.A.M.

10 B.

The Comptroller with report for orders of Government all important points arising out of audits after obtaining the explanation of the Presidents.

Rule 15, M.A.M.

Reports to the Comptroller were in force since 1937

CHAPTER II.- Procedure in regard to Collections

~~11~~. Agency of collecting the Revenues of the District Board.

11. The work of collecting the District Board's revenues

(except the local, railway and Education cesses, and the fees for road permits, which are collected by Government Departments) devolves on the District Biard. The work of collecting the lease amounts in the case of markets, tolls, ferries and jatras and other dues falling under contracts or bye-laws of the District Board may with the sanction of Government be entrusted to the Revenue Department. In such cases, Government reserve to themselves the power to levy a percentage charge on the collection to meet the cost of collection by the Revenue Department.

Rule 71 of the Mysore District Boards Regn. of 1926 G.O. No. L7426-8/LB 165-26-2 & 14-4-27; and G.O. No. L375-6/LB 165-26-4 & 18-7-27.

~~12~~. Receipts not to be utilised for Expenditure.

12. Every District Board shall pay into the local Government Treasury, all moneys received on account of the District Fund; and it shall draw any money it may require only by means of cheques. No portion of the receipts shall be appropriated for expenditure.

Rules 75 and 76 of the LB Rules of 1914

~~13~~. Receipts.

13. To every person making payment of a toll, fee, cess or other dues a receipt signed by the President of the District Board or a person duly authorised by him in that behalf shall be given, specifying

Sec. 83 of the Mysore District Boards Regn of 1926.

1) the date of the grant thereof
2) the name of the person by whom it is granted
3) the toll, fee, cess or other dues in respect of which the payment has been made.
4) the period for which the payment has been made, and
5) the amount in respect of which it is granted.

The receipt shall be printed in foil and counterfoil in Form No. 1. The foil will be given as a receipt to the party, the counter oil being retained as an office copy. The receipts shall be bound in books of one hundred each and shall bear consecutive machine numbers. Before issue to the collectors, the fact of their containing the full number shall be certified by the President of the District Board.

Rule 72 of the LB. Rules, 1914

N.B. The custody and accounting of receipt-books are dealt with in RR 306 & 307.

Payments into the Treasury.

16. All payments into the treasury ~~or Bank~~ should be accompanied by challans in duplicate (form No.3) which will show distinctly their nature and amount and the person or office on whose account they are made. The head of account should also be indicated, if possible. One copy will be returned to the tenderer as a receipt, and the other will be retained in the treasury for record. Receipts for sums less than Rs.500/- donnot require the Treasury Officer's signature, but only of the Treasurer and the accountant except receipts for money paid for service stamps which should always be signed by the Treasury Officer.

Rules 131 and 132 of the Madras L.B. Manual; Art 5, Rule AC Vol I

Note:-- (Challan forms should be obtained either from the Treasury or the office of the District Board and the name of the particular Board should be stamped on it). All money collected by the Board shll be remitted to the Government treasury with which the Board banks, not less than once a week.

15. Revenue collections of the District Boards (principally monthly khists of leases) should, as a rule, be paid direct into the treasury, with a challan in duplicate prepared by the remitter and previously checked either in the District Board's Office concerned or by an official duly authorised in that behalf by the President of the District Board, when the amount is credited in a Taluk Treasury of the District. ~~No~~ All payments on account of a District Board shall be received ~~by~~ only at any of the Government Treasuries ~~except those~~ situated within the territorial limits of the District Board concerned.

Rule 249, M.C.A.C. Vol I

16. Collections made by authorised servants of a District Board shall be entered in a day book or khiridi in form No.2, to be kept by them and remitted to the treasury not less than once a week with the day book and the challan in duplicate. Before the money is presented

Rule 80 of the L.B. Rules 1914; Rule 324, M.A.M.

presented at the treasury, the day book and the challan shall be produced at the District Board office for examination by a responsible official who should initial them in token of such examination. The treasury will not ordinarily receive any collections from the District Board Collectors, if the challans accompanying them do not bear signs of such examination. The day book with one foil of the challan will be signed by the Treasury officer and returned to the party presenting the money as his acknowledgment.

NOTE. Where weekly remittances are inconvenient and expensive the remittances ~~are in~~ may with the sanction of the Deputy Commissioner in writing ~~not be~~ be made not less than once a month or if the collections do not exceed Rs.250/-.

17. Collections made by Government Officers acting on behalf of the Board shall similarly be paid direct into the District or Taluk Treasury concerned accompanied by a challan in duplicate.

Rule 80(2) of the L.B. Rules, 1914.

~~18~~. Register of Miscellaneous Sales.

18. This register which is a permanent record of all sales conducted from time to time shall be maintained in form No.4. In this register, the particulars of sales should be recorded under the signatures of the President of the District Board each item being supported by sale lists containing the signatures of the sale conducting officer and

Para (555) of the Madras L.B. Manual; Fundamental Rule of Procedure.

and of the several bidders) ~~by-sale-lists~~ and other connected documents which should be filed separately.

~~19~~. Demand, Collection and Balance Register.

19. This register should be maintained in form No.5 for all ~~such~~ items of revenue whether payable in fixed instalments or otherwise excepting items for which separate demand registers may have been prescribed. Separate sets of pages should be assigned for each class of revenue and each lease should be separately shown. The entries of demands in the case of revenue leased out should be made from the sale lists and those of the collections from the challans with the Treasury Officer's acknowledgments endorsed thereon. In the case of revenue managed ~~departmentally~~ by the agency of the Board itself, the collection with reference to the several collection registers maintained by the several collectors will be shown in the registers both as demand and collection separately below the entries of lease amounts of the same kind of revenue. Penal interest should be shown distinctly below the items of lease to which it appertains. Realisations of encroachment fees and of contributions whether from Municipalities on account of tolls or from other Local Bodies for any purpose whatsoever should also be watched by means of this register. Separate totals should be struck for each class of revenue. The balance in this register of both instalments and penal interest should after the close of each year, be transferred to the Demand, Collection and Balance register of the following year.

Rules 237 and 238, M.A.M; Para (556) of the Madras L.B. Manual.

Note :— Cess and receipts collected through Government Agency and adjusted by the Treasury Officer to the credit of Local Funds need not find a place in this register.

~~20~~. Consolidated Demand, Collection & Balance Statements.

20. The District Board is responsible for making

making such arrangements as will secure that each item of revenue is duly brought to credit in the account; for this purpose, a separate register showing the demand, collection and balance for each item of revenue shall be prepared monthly in Form No.6 and this statement should be prepared after the scrutiny of the D.C.B. returns submitted by the officials entrusted with the collection of District Fund revenues and checked by the District Board with the Cash Account current. The Demand, collection and balance account should be reviewed monthly by the Finance Committee of the District Board and read during the sittings of the Board.

Rule 84 of the LB Rules, 1914; Go. No. 1088 I of 31-3-21.

21. No demand, collection and balance account ~~should be~~ need be submitted to the Audit Office for revenue realised by the District Board.

~~22.~~ Remissions.

22. The contractor of Tolls, Market fees and other items of District Board Revenue shall not be entitled to a remission of the contract amount or to any compensation on account of seasonal conditions or any other cause whatever.

Para 13 of Go. No. L6437-87-M. 174-12-18 21-3-23

~~23.~~ Refunds.

23. The District Board is competent to sanction all refunds of money credited to revenue heads (excepting cesses, refund of which is sanctioned ny the concerned revenue departments) in the accounts of the District Funds, and may, whenever necessary, authorise the President to sanction on his own authority refunds of amounts not exceeding Rs.10/- in any individual case. Refunds should be made in the prescribed form only (Form 5I). Before sanctioning a refund, the President of the District Board should satisfy himself that the original credit recorded in the accounts has been traced that the same has not been refunded al-

Rule 156 of the LB Rules, 1914.

already and that the payments made is noted against the original credit entry to guard against a second payment.

24. Register of Immoveable Properties.

Each District Board shall maintain a register of buildings, lands and other immoveable properties with full details in Form 7. The register should be maintained up to date with informationof new properties, if any, coming into the possession of, or vested in the District Board andof properties abandoned or sold away finally, and of alteration in the extent etc., of old properties. If any building is rented out, the prompt recovery of rent should be watched through the Miscellaneous Demand Register. The fruit-bearing trees existing on lands belonging to the District Boards should also be entered in this latter register.

25. General procedure regarding sales.

Rule 13 of the draft rules issued under Notifn. No: 2007 issued under G.O. No. 4305 Local 8/13 11/31 published on pp 1004-5 of the Fort St George Gazette 8/17 11/31.

(i) All sales of usufruct of trees, windfallen and withered trees, unserviceable tools and plant and stores and the right of collecting tolls, ferries and market fees shall be effected by public auction. The amounts representing the sale proceeds except those pertaining to tolls, ferries, markets and slaughter houses which are regulated by separate rules, shall be collected in one lump by the successful bidder at the conclusion of the sale. Lease deeds shall be executed in all cases of leases, duly stamped, at the cost of the lessee, as required by the Stamp Regulation, showing the duration of the lease, the amount of each instalment with due dates, payments and the penalty to be imposed in respect of overdue instalments. All lease deeds shall be registered irrespective of the term of the lease.

Rule 14, Ibid

(ii) The amount of security to be taken

taken from lessees of tolls and market fees is given in Appendix II. In respect of other leases, viz., the usufruct of trees, ferries and other similar rights of enjoyments, security considered to be adequate by the District Board shall be taken from every lessee to cover any loss that may arise through his failure to fulfil his part of the lease bond. The security amoun so taken shall not be repaid until after the satisfaction of the lease bond in full, but may be adjusted towards the last instalment or ~~the~~ instalments of the lease.

CHAPTER III.

Revenue and Receipts.

26. Local Cess:-

(i) 76% of the local cess collected along with land revenue by the Land Revenue Department is credited to District Funds. The necessary credit is afforded in the Treasury accounts at the close of each month in favour of the District Board concerned.

G.O.No. L 4132-46 /LB 127-26-1 dt 20-12-26

(ii) 67% of the local cess collected along with, excise, forest and other items of revenue is credited to District Funds once a quarter by the Treasury on receipt of intimation from the Comptroller regarding the amounts from which credit has to be afforded.

Comptroller's Circular No: 205/TAD(5) dated 13/18-8-31.
Art 248, M.C.A.C. Vol I.
G.O.No. 6544-71-LB 103-16-1 dated 10-4-17.

Note. I. As regards Land Revenue and cesses received in one treasury for another in the same District (or in a different district), a remittance transfer receipt for the cess shall be issued to the taluk to which it relates for apportionment to the respective funds.

Art 250, M.C.A.C. Vol I

Note 2. Local cess is not to be levied on District Fund Receipts such as sale proceeds of manure, tolls levied at District Fund ~~tolls~~ toll gates and market collections.

G.O.No. R 88-96 /LB 97-19-2 dated 3-7-20

27. Railway Cess is levied on all items of revenue on which local cess is levied. The rates at which it is levied in several districts are as follows:-

District	Rate.	authority for levy.
Kolar.	6 pies per rupee.	G.O.No.374I/LB 09-I4-3 dated 9-II-I4.
Tumkur.	3 pies ,,	G.O.No.8894/L.B. 209-I4-3 dated I3-5-I5.
Chitaldrug.	6 pies ,,	G.O.No.I0498-503/L.B. 236-I4-3 dated 22-6-I5.
Mysore.	3 pies ,,	G.O.No.7929-30/L.B.32-I5-2I dated I5-6-I7.
Shimoga.	3 pies ,,	G.O.No.432I-3/L.B.32-I5-2I dated I0-I-I7.
Kadur.	6 pies ,,	G.O.No.4324-5/ LB.32-I5-2I dated I0-I-I7.

2) The amount of railway cess on Land Revenue/ items is collected by the Revenue Department and credited to District Funds by the Treasury once a month.

Art 250(2), M.C.A.C. Vol I. G.O.No. H 3954-63 Eoc 132-27-2 dated 1-12-28

3) The railways cess on Excise and Forest Revenue is credited to the District Boards concerned by the Treasury on quarterly intimations received from the Comptroller.

~~28~~. Education Cess.

Comptroller's Circular No: 204 ETAD(B) dated 10/8/31. Proviso to Sec: 49 of the Mysore Elementary Education Regulation, X of 1930.

28. This is levied at not less than six pies per rupee on all items of revenue on which local cess is levied. The receipts, which were credited to District Funds under Sec. 67 of the Mysore District Boards' Regulation of 1926, are credited to the Elementary Education Fund from 1st September 1931. It has thus ceased to be an item of District Board Revenue.

~~29~~. Tolls.

(1) The levy of tolls at toll gates or stations established along roads and bridges vested in the District Boards is governed by Sec. 66 of the Mysore District Boards' Regulation of 1926

(2) The rates of levy should not exceed those specified in Schedule III appended to the Regulation. The schedule of maximum rates and the rules regulating the exemptions from levy of tolls are printed as Appendix II to these rules.

G.O.No. L1181-89-LB 118-28-14 dated 5-8-30

(3) District Boards may accept composition fees for motor Buses at District Fund Tolls gates at Rs.150/- per annum for every four-wheeled motor bus constructed to carry less than 10 persons and Rs.300/- per annum on every other four-wheeled bus, the fee being payable in advance yearly or half yearly at the convenience of the owner of the bus.

(4) The net proceeds of the revenue from tolls should be applied wholly to the construction, repair and maintenance of roads and bridges within the District.

30. Farming of Tolls.

30 When the collection is farmed out, the following procedure shall be observed:--

(1) In April of every year, a notice should be printed and circulated intimating the date, hour and place (i.e., the District Headquarters) at which the sales of tolls for the ensuing official year will be conducted. Such notice should contain all the conditions of the sale as also the terms of the leases therein referred to. The date of sale should not be later than the 15th of May, so that there may be sufficient time to arrange for a re-sale in case the purchaser does not furnish the required security and execute the lease bond in time for taking over the collection of the revenue leased out with effect from the 1st of July. The sale may be conducted under the orders of the President, in such manner as he may direct, and it shall be confirmed at a meeting of the District Board.

G.O. No. L8063-78-L6175-29-1 dated 8-5-30.
G.O. No. R 2368-79-R.M. 3-30-3 dated 25-6-30.

To guard against the possibility of any purchaser failing to pay the required security and to execute the lease bond in time, the deposit of an amount as earnest money before one is allowed to make a bid, may, if necessary be made a condition of the sale and notified in the sale notice.

(2) As soon as the sale is confirmed by the District Board, the lessee should be required to execute a bond in which provision should be made for the payment of penal interest in cases of late payments. Ordinarily two months' khists and in the case of residents outside Mysore, four months' khists should be received in advance as security deposit and should be in cash or in Mysore Government Savings Bank Deposits or in bonds of the Mysore Government or of Local Bodies. In taking security, the general conditions and precautions laid down in Article 7 of Annexure to the Mysore Civil Account Code, Volume I, should be followed. The monthly and other periodical payments

payments of khists should be without reference to the amount of security paid and should invariably be made payable on the first or fixed day of the periods covered by the instalment. The security deposits, if in cash, should be taken as a set-off against the khists due for the last few months covered by it subject to all the conditions of the lease having been duly fulfilled by the lessee. The amounts deposited should, on receipt, be credited in the accounts direct to the revenue head concerned, unless they are received in the year previous to that to which the leases appertain, in which case, they should be credited under deposits in the accounts for the year of receipt, but should be transferred to the revenue head at the beginning of the following year.

(3) The different bids at each auction sale should be recorded in a sale list which should be signed by the officer or officers conducting the sales, the amount of the bid accepted being stated in words. Immediately after the sale has been confirmed, the necessary particulars should be entered in the Register of Miscellaneous Sales, Form 4, and the Demand, Collection and Balance register, Form 5.

(4) It should be remembered that the security deposit is intended mainly to safeguard the District Board against loss which it may sustain by the cancellation of the leases and their resale or departmental management of the revenue in consequence of a breach of the terms of the contract by the lessee. A careful watch should therefore be kept over punctual payment of the instalment with reference to the special register, and prompt steps should be taken in case of default.

(5) Delays for short periods may be permitted, subject to the payment of penal interest at stipulated rates, but the liability to pay penal interest should not be looked upon as a sufficient security for all losses to the District

District Board. In cases, therefore, of persistent delay on the part of the lessee, prompt steps should be taken for the cancellation of the lease, and its resale or disposal otherwise, so that any ~~loss~~ loss entailed upon the District Board by the cancellation of the lease may be recovered from the balance of the security deposit left after meeting the arrears of revenue and the penal interest remaining unpaid at the time of the cancellation.

(6) Before cancellation of a lease, a notice may be served on the defaulter intimating that, if the amount of the instalment which has fallen in arrears and ~~also~~ the amount of penal interest due thereon up to the date of payment, be not paid within three days from the date of service of the notice, the lease will be cancelled and otherwise disposed of at his risk and at the discretion of the District Board.. Immediately after the cancellation of the lease is decided upon, the collection of the revenue should be taken over from ~~the~~ the lessee, and managed departmentally until it is resold or otherwise disposed of, as decided by the District Board. Conditions to these effects should always be inserted in the lease bond.

(7) The balance of security deposit, if any, after meeting the arrears of revenue, the penal interest due, and the loss sustained by the cancellation of the lease for the remainder of ~~the~~ its term or by infringement of any terms of the lease, should be refunded to the party at the end of the lease. Should, however, the security deposit be found insufficient to meet the above items, the balance should be recovered from the defaulting lessee by a suit in a Civil Court or otherwise, as may be considered expedient by the Board.

(8) The instalments in all cases should be paid by lessees into the District Board Office or the Government Treasury ~~or Bank~~ with which the District Board has an.

an account. The instalments should be brought immediately into the General Cash Book of the District Board, the necessary note being made at the same time in the Special Demand Register in the column of the month in which they are received. Receipts should be given by the District Board Office to the lessees in ~~the General~~ Form No. ~~20~~ 1, on receipt of money or on production of receipt given by the Treasury ~~or Bank~~.

(9) Penal interest realized each month should be recorded in a separate line just below that for khists and the total of such realizations should, at the end of the year, be posted in the column headed "Penal interest, total collections." The total of the amounts due for penal interest on late payment for the year should be noted in the column headed "Penal interest, total due."

(10) A notification of the sale of right of collecting tolls shall be published in the Mysore Gazette in the form given in Appendix III.

by the Board's agency
~~27~~. Tolls collected ~~departmentally.~~

3. (1) The District Board may ~~place~~ undertake the collection of tolls (under ~~departmental management~~ its direct), and appoint a suitable establishment for the purpose.

(2) When the collection of tolls is managed ~~departmentally,~~ directly the District Board shall provide double set of books and two cash boxes at each bar, so that, if one is sent to the District Board Office, the other shall be available for use.

(3) The tax shall be collected in tickets in Form 8; the person paying the toll shall receive a ticket with coupon attached to enable him to pass the bar. The pro-progressive totals of the tolls received shall be kept in each page of the book of tickets in the space pro-

provided at the foot as the pages are completed. The totals shall be taken at once and not put off till the end of the day when the progressive total of the money received for the day shall be taken up to the last counterfoil and shall be entered therein.

32. Licenses.

32 (1) Period of licences and fees.

Rule 192, M/A M

(i) Except where otherwise made specially permissible by the District Board Regulation or by an order of Government, a license shall not be issued for a longer period than 3 months. All licenses of one kind should cover an equal number of months beginning from the same date. Licenses shall ordinarily be terminable on the 30th of June following.

Note:-- The object of granting licenses for periods of less than one year is to secure that the demand for the particular period be collected in full as a cash transaction and that the payment be not broken off into instalments.

Rule 193, M.A.M.

(ii) The fee for a license shall be paid at once at the time the license is granted. If the fee cannot be paid immediately, the license shall not be granted until the money is tendered.

(2) Form of Licenses.

Rule 194, M A M

(i) A license shall be granted in Form 9 which is a general form applicable to all kinds of licenses. Licenses for vehicles plying for hire, for dyeing thread and other special licenses may be issued in a separate form (No.10).

Rule 195, M A M

(ii) The District Board shall maintain a register of licenses in Form 11. A separate volume of this register shall be kept for each kind of license and shall be so arranged that the names of the licensees may be entered in alphabetical order to facilitate the comparison

comparison with the register of licenses for the previous year.

(3) Applications and Grant of Licenses.

Rule 196, MAM

Any person who wishes the issue of a license under the Regulation, and any person required to take out a license, shall apply to the licensing officer and tender the fee prescribed. The licensing officer shall receive the fees, and fill up a license with its counterfoil in Form 9 or 10, as the case may be, and issue the license. The progressive totals of the license fees received each day shall be entered at the foot of ~~the~~ each counterfoil as the counterfoils are filled up and the licenses issued. The licensing officer shall also enter the details of the license in its appropriate volume of the register in Form 11. No separate receipt shall be given to the licensee for the fee. But where the fee exceeds Rs. 20, the receipt stamp required by the Stamp Regulation shall be affixed to the license.

(4) Credit of Fees.

Rule 197, MAM

The progressive total of the fees paid having been entered as laid down above, the cash which should agree with the last total on the counterfoils of the day shall be dealt with in the following manner;--

(i) If the license fees are received in the District Board Office, the cash will be brought to account direct in the general cash book as each license fee is received, and be remitted to the Treasury in the usual way.

(ii) If the fees are received by a licensing officer appointed by the President, he shall remit the cash with a challan to the Treasury for credit to District Funds.

(iii) The foil of the challan returned from the Treasury shall be filed in the District Board Office.

(5) Check of Liceses.

Rule 198, M A M

At the end of each month, the President shall examine the register of licenses and shall, by issuing a demand notice or otherwise, take such action as may be necessary with regard to every person whose license may have expired up to date and who has not taken out a fresh license. At the end of the year, the details of all unexpired licenses, if any, should be carried forward in the register of the following year.

(6) Condition of Licenses.

Rule 199, M A M

(i) Licenses shall be granted exclusively in the name of the licensee and are not transferable. No license shall be re-issued when its term has expired or be endorsed for a continuance of the term. At the expiry of the period for which a license is granted, the licensee shall, if a license is still required, apply for a license in accordance with sub-para (3) above. The expired license shall be stamped or endorsed as cancelled.

Rule 200, M A M

(ii) The conditions, if any, under which license is granted shall be clearly intimated to the licensee when it is issued.

Note:--(a)The Board may conveniently make arrangements for having these conditions printed and issued with the license form.

(b)The Board may, by rule, prescribe that the license may, at any time after due notice given to the licensee, be cancelled for breach of any of these conditionsand that in case of such cancellation, the licensee shall have no claim for a refund of any portion of the fee originally paid by him.

Rule 208, M.A.M

33. A register in Form 12 may be maintained of all licenses taken out. The entries in this register should be made in the numerical order of licenses and by taluks, the special licenses for amounts collected on warrants being entered in a separate part set aside for the purpose. Collections made on account of arrears should also be recorded in a separate part of the register.

Rule 209, M.A.M

34. At the close of the year, the balances due on account of all licenses not taken out should be worked out, and the items transferred to the next year's register. When the amounts are recovered, the number of licenses issued should be noted in this register.

Rules for regulating and licensing Private Markets.

Notification No. L3253-LS 80-29-3 dated 7.11.29.

35. (1) Applications for licenses to keep open private markets shall be made to the District Board by the owner or owners of such markets not less than two months before the commencement of the year for which the license is required.

(2) The District Board shall, in respect of private markets lawfully in existence under the Regulation, on the receipt of applications from the owner or owners and on payment of the fees prescribed in rule 5 *infra* grant licenses to keep open the markets subject to such conditions as to inspection, sanitation, drainage, water-supply and width of paths and ways as the Board may prescribe in this behalf.

(3) The licensee shall not, without the previous sanction of Government, levy in the market in respect which the license is granted, fees at rates exceeding those prescribed in the case of the nearest public market in the District, provided that the Government

Government may at any time withdraw the power to levy fees in any market if it is proved to their satisfaction that fees in excess of the prescribed rates have been or are being levied therein.

(4) Every license granted to keep open a private market shall expire at the close of the official year.

(5) The licensee of every private market shall ~~xpply~~ pay to the District Board license fees at the following rates:--

(a) In the case of markets where no fees are levied	Five Rupees.
(b) In other cases	Ten per cent of the gross income of the licensee from the market in the preceding official year.

(6) The licensee shall not lease the right to levy fees in the market to any private person without the sanction in writing of the President of the District Board.

(7) The licensee shall keep an account of the income realised from the market and the expenditure incurred thereon in such form as may be prescribed by the District Board.

(8) The licensee shall submit to the President such returns relating to the Revenue and Expenditure of the market on such dates as may be prescribed by the District Board and permit the President or any person authorised by the District Board in this behalf to inspect the accounts.

~~36~~. Farming of Market Fees.

31. When the right of collecting market fees is farmed out, the disposal of the right to collect the fees will be governed by the procedure laid down in

in G.O. No. L.8063-78/L.B.175-29-1 dated 8-5-30, (Appendix III).

37. Market Fees collected departmentally

(1) When the dues are not farmed, the District Board will appoint a mutsaddi, whose duty it shall be to collect all dues under the supervision of the President or other officer responsible, appointed in this behalf. The fees will be collected by means of tickets with counterfoil and coupon in Form 13 all the money received shall be sent to the District Board Office at the close of the day, or remitted to the nearest Taluk Treasury not less than once a week.

Rule 217, M A M

(2) The tickets for market fees are not transferable and shall ordinarily be available only for the day of issue. But if a stall-holder intends to occupy his site for a week or longer period, he may take out a ticket weekly, monthly or for a longer period, in which case, the necessary entries shall be made in a register in Form 14.

Rule 218, M A M

(3) In filling up the register, the mutsaddi shall carefully enter the date of expiry of the ticket in column 6, and leave sufficient space in the case of each person to provide for the entry of future tickets in case they are taken out after the expiry of the current one.

(4) This register shall be frequently examined by the mutsaddi and inspecting officer in order to prevent the expiry of any ticket from passing unobserved.

Note:-- If the dues exceed Rs. 20, the mutsaddi shall affix the one anna stamp required by the Stamp Regulation to the ticket and no separable receipt need be given.

38. Fairs and Shandies.

38 The procedure laid down in the foregoing two

two paragraphs for the levy and collection of market fees shall be followed for the collection of fees for permission to set up shops and stalls in public fairs ans Shandies.

~~39.~~ License Fees levied for other purposes.

39. The following rates of fees are chargeable for licenses granted by District Boards for other purposes:-

G.O.No. L 4651-68 LB 125 29-10 dated 20-12-29

For slaughter houses	Rs.10 per year
For cart stands	Rs. 5 per year.
For Tanning industry	Rs.15 per year.

Note:-- For permission granted for temporary occupation or use of any road or land vested in the District Boards for the erection of pendals etc., no license is required but a rent for the use for such road or land is chargeable at not less than one anna for every 50 square yards for each day the land is used or occupied.

~~40~~ . Rent on Medical Staff Quarters.

40. A quota of the rent derived from the Medical Staff Quarters attached to the Local Fund Dispensaries is creditable to District Boards in proportion to the capital cost incurred by the District Board out of the total cost of the building.

G.O.No. L 8329-47 — LB 53-27-6 dated 18.5.28

~~42.~~ Rent on Travellers' Bungalows, Musafar-Khanas, Resthouses and Chattrams.

41 (1) In every Travellers' Bungalow, Musafarkhana, resthouse and chattram vested in the Distroct Board, a register should be kept in charge of the servant thereof. Travellers should be required to note immediately the dates and hours of arrival and the dates and hours at the time of their departure. They are required to make payments before their departure, of fees in

Based on G.O. No. 8097- LB 325-10-13 dated 2-5-12.

in accordance with the scale fixed by the District Board concerned - Vide Appendix IV -, which shall be detailed in a notice to be hung up in the place and also pasted in the register, and to note payments made by them in the proper column of the register with their initials. Travellers will be held responsible for any damage done either by themselves or their servants to the place or to the furniture, vessels or other articles if any therein, a list of the last of three of which being hung up in the place. All articles damaged or broken must be paid for prior to the departure of the travellers according to the scale if any fixed by the President of the Board.

(2) All fees and demands in accordance with rules must be paid by travellers before their departure.

(3). The servant in charge of each of the institutions will recover fees from the travellers and remit the same to the treasury once a week at least.

42. Ferries.

G.O.No. 9483-90 - LB 440-05-10 dated 15-4-07

42. The right of working ferries should be leased out for five-year periods except in Bangalore and Kadur districts, where a three years' term may be adopted if the District Boards so desire. A copy of the schedule of ferry rates (Vide Appendix V) fixed in Chief Commissioner's notification No.1851 - Rev..4 dated 3-6-1875 should be put up at each ferry.

G.O. No. R 2011-14-LB 110-25-8 dated 6.10.27

Note:-- The revenue from the ferry plying across the Tunga river between Mandagadde in the Tirthahalli Taluk and Mathinakpppa in the Narasimharajapura Sub-Taluk, and the cost of its maintenance will be shared equally by the Shimoga and Kadur District Boards. One half of the net earnings will be paid by the President, Shimoga District Board, every year by means of a cheque drawn in favour of the District Treasury Officer at Shimoga for payment of the amount to the President of

of the Kadur District Board by means of a remittance Transfer receipt.

~~43~~. Pounds.

Sec 23 (1)(ii) of Regn VI of 1918.

43 (1) The fines and sale proceeds realized under "The Cattle Trespass Act" in non-municipal areas in which pounds have been established should be credited to the ~~fx~~ funds of the District Boards in the Treasury accounts.

Rule 222, Pn A M

(2) On admission of cattle to a cattle pound, the pound-keeper shall fill up columns 1 to 8 of a pound register to be kept up in Form 15, taking the signature or mark of the person bringing the cattle in column 7 of the register. He shall at the same time give a receipt in Form 16. Entries in the register shall be made separately for each head of cattle.

No date when notice to be received

Note:-- For duties of the District Board in respect of pounds, see the Cattle Trespass Act of 1871 as amended by Regulation ~~of~~ VIII of 1892 and the Notification thereunder transferring to ~~Municipal Councils~~ Local Bodies certain functions of the District Magistrate in respect of ~~intra-municipal~~ pounds within their jurisdiction.

Rule 223, M A M

(3) On the release of cattle, the pound-keeper shall make the necessary entries in columns 9 to 16 of the pound register (Form 15) and fill up a release pass, with its counterfoil in Form 17. Immediately on receipt of the fines and charges due from the person releasing the cattle he shall hand him the pass, as a receipt for the payment and take his signature or thumb mark in column 17 of the pound register. The progressive total of the sums received shall be entered at the foot of each counterfoil of release pass at the time the counterfoil is filled up and the pass issued.

Note:-- Under Section 12 of the Cattle Trespass Act

Act of 1871, a list ⊛ of the fines and charges must be stuck up in a conspicuous place at or near the pound.

(4) When impounded cattle are sold, the pound-keeper shall enter the details of the sale in a register of impounded cattle sold, to be kept up in Form No .18, and give the purchaser of such cattle a receipt in Form No.17. He shall also fill up columns 11 to 15 of the pound register and note in column 18, the serial number of each item of the register of impounded cattle sold.

Rule 224, M A M

(5) When impounded cattle have been sold under the authority of Section 16 of the Cattle Trespass Act, the account to be delivered to the owner, as required by that section, shall be drawn up by the pound keeper. It shall be a memorandum in Form 19 and the receipt prescribed by the final clause of the section shall be taken in the last column of the counterfoil.

Rule 225, M A M

(6) When cattle impounded otherwise than under Chapter III of the Cattle Trespass Act, have been sold, the pound-keeper shall fill up a memorandum in the same manner as prescribed ~~under the preceding rule.~~ above.

Rule 226, M A M

⊛ For every head of cattle impounded the pound-keeper shall levy a fine according to the following scale:-

Elephant.	..	Rs.2.
Camel or buffalo.	..	annas.8.
Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer.	..	annas.4.
Calf, ass or pig.	..	annas.2.
Ram, ewe, sheep, lamb, goat or kid.		anna.1.

Enhanced rates not exceeding twice the above rates may be levied with the sanction of Government in any local area in which cattle are allowed to trespass on land and damage crops on the land.

(7) The pound-keeper shall immediately on ~~the~~ receipt, add to the last progressive total entered in the counterfoils of release passes, (Form 17) all sums received by him on behalf of the ~~Council~~ District Board on account of impounded cattle sold.

Rule 227, M A M

(8) Once a week at district or taluk head-quarter stations and once a ~~fortnight~~ month in other places, the pound-keeper shall remit his collections (which should agree with the last total on the counterfoil up to the time of remittance) to the Treasury direct. One foil of the challan returned to the pound-keeper shall be pasted on to the release pass book as evidence of the remittance having been made, and the other shall be forwarded to and kept by the President as a voucher for entry in his general cash book.

Rule 228, M A M

(9) The challan submitted under the preceding rules shall specify -

Rule 229, M A M

(i) the gross sale proceeds of unclaimed cattle with the charges that are to be met out of it, viz., the fine and the amount incurred on account of feeding, watering and expenses of the sale and the net sale proceeds

(ii) other receipts.

Explanation:- The amount shown under head (i) shall be sums entered in columns 9 and 11 (Form 18). Of the gross sale proceeds, the fine and other items will be credited in the District Fund Account to the proper Revenue head, and the net sale proceeds to the deposits pending a claim being preferred by the owner within a period of three months.

(10) Commission payable to pound-keepers under the late Chief Commissioner's Circular No.4698 - Genl.76, dated 18th November 1873 shall be allowed only on the unclaimed surplus sale proceeds of stray cattle and not also on the ~~ele~~ items in respect of which claim is preferred and established by the interested parties.

Rule 229A, M A M

(11) When a claim is prefe red under Section 17 of the Cattle Trespass Act to any sum credited as

Rule 230, M A M

as the net sale proceeds of unclaimed cattle, the original credit shall be traced in the register of impounded cattle sold (Form 18) and shall be paid under the written orders of the President, and the payment shall be brought to account direct in the general cash book. The fact of the payment, and the number and date of the payment voucher shall be noted in the remarks column of the register of impounded cattle sold, against the entry of the original credit.

Rule 231 MAM

(12) The entire collections from pounds shall be remitted for credit by pound-keepers, no deduction being made by them on account of charges for feeding and watering, etc. All sums required for the latter purpose shall be advanced from the imprests held by the Presidents who should obtain detailed bills of charges from the pound-keepers and recoup the advances so made. For this purpose, a certain fixed amount out of the President's imprest may be kept in the hands of the pound-keeper, who shall also maintain a contingent register to enter all charges incurred out of that advance for the purpose of that recoupment.

~~Other Revenue.~~

Rule 232, MAM

(13) The pound-keeper's accounts shall be examined at the pound at least once a month by the President or the Vice-President or the Sanitary Inspector. The Inspecting Officer shall check (initialling in token of his having done so) the entries in at least 2 per cent of the counterfoils of the

~~46~~. Fees for Road permits under rule 30 of the rules framed under the Mysore Vehicles Regulation.

46.(a) The following are the rates chargeable for permits issued by District Magistrates subject to a minimum of Rs.50 for motor vehicles which are let or ply for hire:-

Sl.No.	Nature of vehicle.	Rate.
(1)	Motor vehicle intended to carry daily passengers not exceeding 20.	3 pies per mile.
(2)	-do- more than 20 passengers.	6 pies ,,
(3)	Touring and other motor vehicles plying occasionally. ..	Rs.25 for whole year.
(4)	Motor vehicles plying during jatras, fairs and similar occasions. ..	One and half times the ordinary mileage.
(5)	Motor vehicles intended to be let or ply for hire along roads notified by Government as competing with the Railways.	Double the ordinary mileage.

(b) The amount of fees recovered in respect of each permit shall be apportioned by the District Magistrate between the District Board concerned and the Government in proportion to the estimated number of miles the permitted vehicle would cover during the period of the permit within their respective jurisdictions.

(c) The fee for permits shall be collected in two equal instalments, the first at the time of granting the permits and the second before the expiry of the first six months of the period of their currency. (G.O.No. P.6984-Legis.70-27-2 dated 22-5-28).

(d) The prescribed fee should be credited by the parties into Government treasuries and the treasury receipts produced before the licensing officers before licenses or permits are issued. (G.O.No.P.2249-58-Legis.1-25-9 dated 3-11-25)

(e) On receipt of the chellans crediting the fee into the treasury, they should be checked in

the counterfoils of the receipts for impounded cattle (Form ~~66~~ 16) and trace the corresponding entries through the other registers and passes until final disposal of the cattle. He shall also check the totals of the money columns in the pounds register and in the register of impounded cattle sold and see that the progressive totals of the receipts have been correctly entered in the release pass book (sums on account of sales of impounded cattle sold being also included) and that the amounts shown as received on behalf ~~of~~ of the Council Board agrees with the totals of the amounts remitted to the Treasury or to the ~~Municipal~~ District Board Office (as shown by the challans).

~~44.~~ CONDUCT OF CATTLE SHOWS

G.O.No. L5568-86/LB 64-24-57 dated 14-3-28

44. The maximum rates of fees leviable on cattle admitted to cattle shows are as follows:-

For every pair of big bullocks.	Eight annas.
small	Four annas.
For a single bull or cow or other cattle competing for prizes.	Four annas.

The rules regulating the conduct of cattle shows are given in Appendix VI.

~~45.~~ Breeding Bull Receipts.

45. The rate of fees chargeable on each covering shall be as follows in the several districts:-

District.	For District Fund Bulls in charge of raiyats.	For District Fund Bulls maintained from District Funds.
Bangalore	8 annas.	One rupee.
Mysore.	do	do
Hassan.	do	do
Chitaldrug.	do	do
Kolar.	do	Eight annas.
Tumkur.	do	do
Kadur.	do	do
Shimoga.	do	do

46. Fees for Road-permits issued under rule 30 of the rules framed under the Mysore

in the District Board Office as to the correctness of the distances and of the fees levied, and errors in noting the distances and the license fees should be brought to the notice of the District Magistrate for needful further action being taken to set right the errors.

47. Income from Railways and Tramways.

47. The revenue due to the District Boards of Kolar and Mysore on the Kolar-Chickaballapur Railway and on the Nanjangud-Chamarajanagar Railway is credited once a year to the accounts of the District Boards by crossed cheques issued by the Auditor, Mysore Railways, on the local District Treasuries in favour of the Treasury Officers.

48. Other Revenue Receipts.

48. The following are other kinds of receipts which are credited to District Funds:-

(i). Proceeds from the sale of land, buildings, sweepings, tools and plant, old and unserviceable articles, and other properties of the District Board, including sale proceeds of grass and of produce of trees situated on the sides of roads and on other areas under the control and administration of the District Boards, and of the timber of such trees.

(ii). Proceeds from the sale of unserviceable tools and plant and stores and materials which should be conducted under orders of the President.

(iii). Penalties leviable under the Regulation and Fines levied by Magistrates in pursuance of the Regulation.

(iv) Fees levied for compounding offences under Section 60 of the District Boards Regula-

Regulation according to rules to be framed by Government.

(v) Compensation realised under Section 38 (1) of the Regulation for compromising suits instituted by or against the District Board or any claim or demand arising out of any contract entered into by the District Board under the Regulation.

(vi) Interest on overdue instalments of toll, ferries, etc, as per terms of the sale notification.

(vii) Fees for distraint of property under Chapter VII of the Regulation, the rate chargeable in each case being 2 annas. (~~Rule~~ fee 81 of the Mysore District Boards Regulation x. 1926).

(viii) Interest on deposits in the Mysore Government Savings Bank and other Banks. and on Government and other securities belonging to the District Board.

(ix) Grants - in - aid and contributions received from Government and other local bodies, and the public.

Note:- The receipt of these items should be watched through the Miscellaneous Demand Register.

(x) Unclaimed deposits ~~xxxxxxxxxxxxxx~~ forfeited.

~~49.~~ Debt Head Receipts.

49. The items of receipts classed under Debt Heads which appear in the District Fund Accounts are the following:-

(1) Deposits.
(2) Advances recovered.
(3) Loans.
(4) Railway Cess.
(5) Economic Development.
(6) Drinking Water Wells Fund.
(7) Sinking Fund for loans.
(8) Suspense.

The heads of account pertaining to Debt Head Transactions under receipts and expenditure are the same. A detailed description of the items is given in Chapter VI.

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Chapter IV. PROCEDURE RELATING TO PAYMENTS.

Bills and Claims.

Rule 134 of the Madras LB manual; Art 23 A, MCAC Vol I

50. Any person having a claim against a District Fund will present his bill for the same duly dated, stamped if necessary, and signed and in proper form (where forms have been prescribed) at the District Board Office concerned.

Rule 135 of the Madras LB Manual; Art 26, MCAC Vol I

51. In preparing bills, printed forms should invariably be used. When suppliers present their own bills, a separate bill showing the nature of the expenditure should be drawn by the officer incurring it and the supplier's bill should be attached to it as a subvoucher.

Note:-- (a) Where the use of vernacular vouchers and sub-vouchers cannot be avoided a brief abstract should be endorsed on them in English under the signature of the drawing officer, stating the amount, the name of the payee and the nature of payment with details of the numbers and rates where necessary. When the drawing officer is himself unacquainted with English, the abstract should be prepared under the signature of the Local Board Clerk.

Para (186) of the Madras LB Manual; Art 18(a) (b), MCAC Vol I

(b) The amount of each voucher should, as far as whole rupees are concerned, be written both in words and figures. The amount of annas and pies may always, however, be written in figures after stating the number of rupees in words but in case of there being no annas and pies, the word "only" should be inserted after the words expressing the number of whole rupees and care should be taken to leave no space for interpolation, as in the following:

Art 18(d), MCAC Vol I

"Rupees Twenty six only" or "Rupees Twenty six/---"

(c) All corrections and alterations in the total of bills and vouchers should be attested by the initials of the officer drawing the bill or person signing the receipts, while those in the "pay" orders must be attested

Art 18(e), MCAC Vol I

attested in the same way by the officers signing them. Erasures are absolutely forbidden and no document bearing an erasure can be accepted.

Rule 136 of the Madras LB Manual; Art 14, MEAC Vol I

52. All bills and receipts presented to a district fund officer for sumb in excess of ruppes twenty should bear a stamp affixed by the claimant.

G.O.No. 5606-14 /7C 558 dated 13-12-97

Note:-- i) Gheques issued on government treasuries by Presidents of District Boards are exempt from stamp duties.

Art 14 (9), MEAC Vol I

ii). Grant-in-aid bills presented to District Board office need not be stamped as they represent payments without consideration.

Rule 137 of the Madras LB Manual. Based on recognised practice

53. (a) In the case of pay and allowance of District Fund employees, separate acknowledgments should be taken from each employee in the acquittance roll.

Para (191) of the Madras LB Manual. Established practice.

Note:-- Unstamped Receipts are not validated by being subsequently stamped and fresh stamped receipts will therefore be required in such cases.

Para (193) of the Madras LB manual; Art 14 (a), MEAC Vol I

(b) Receipts given by or on behalf of Government need not be stamped.

Para (194) of the Madras LB Manual. Based on well-established practice.

(c) The receipt for a refund or repayment of deposit, if the amoutn exceeds Rs.20/- requires a stamp.

(d) The "Pay" orders on bills should invariably be in the following form

"Pay Rupees ( ) ...."

Rule 139 of the Madras LB Manual; Para (196) of the Madras LB Manual

54. Before bills are passed for payment, they should be examined in the following respects:--

(i) that the bill is for a charge which is admissible against the ~~local~~ District fund.

(ii) that it is in a proper form and is signed by an officer competent to draw such bills.

(iii) that where countersignature is necessary it has been countersigned by the proper officer.

(iv) that the arithmetical calculations are correct.

(v) that it contains no erasures or unattested alterations.

(vi) that where previous sanction is necessary, such sanction has been obtained.

(vii) that the bill has been endorsed in favour of the proper person.

(viii) that the expenditure does not exceed the sanctioned allotment.

55. In cases in which the passing and countersigning officer is the same, viz., the President or the Vice-President of a District Board, the countersignature and the "Pay" order may be combined in one signature and the pay order may be run as follows:

"Countersigned. Pay Rupees (..... by cheque No. dated "

56. No District Fund Officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition does not however apply to cases in which, by rules, duplicates are prepared and tendered with originals.

Art 92(a), MCA Vol I

Paragraph of the Madras LB Manual

57. Claims against District Funds should be presented as they arise as undue delay in their presentation may occasion delay in their settlement. If there is any undue delay on the part of a contractor in claiming sums due to him, the amounts will, in the first instance, be credited to Suspense Head - Deposits- and after three years, to District Funds. All charges incurred should be billed for and paid at once.

Art 398, MC AC Vol III

Paragraph of the Madras LB Manual

Under no circumstances should they be allowed to lie over for payment on the allotments of another year.

~~58.~~ Currency of Pay Orders on Bills.

Based on Rule 28 of the Draft rules published under Notifn. no: 2007 issued by G.O. No. 4305- Local & Jy 13-11-31 (p. 1005, Fort St George Gazette & 17/11/31)

58. The pay orders on bills shall be current for six months only, and shall be renewed if payments are to be made thereafter.

Based on Rule 28 of the Draft Rules published under the Notifn. referred to above.

59. Payment of Arrear Claims. Arrear claims against District Funds presented more than six months after the date on which they become due shall be decided by the President similar claims over one year old shall be decided by the District Board.

Payments.

Rule 271 of the Madras L.B. manual

60. No disbursement either in cash or by cheque shall ordinarily be made, except upon a voucher setting forth full particulars of the claims, and bearing upon it, or attached to it, and acknowledgment of the discharge of the claim from the person by whom or on whose behalf the claim is put forward. One anna Receipt Stamps must be affixed to all receipts for sums exceeding Rs. 20/- save those granted by Government Officers in their official capacity.

Rule 339, M.A.M.; Rule 110 of the L.B. Rules, 1914

61. Vouchers when paid should be numbered in a monthly consecutive series in order of payment and kept with the subvouchers in bundles. Sub-vouchers for payments made out of imprest shall be filed separately and shall be attached to the voucher for recoupment, a memo referring to this voucher being placed in the bundle.

Payments outside the State.

Comptroller's Circular no: 143-4 L&D dated 20-12-21

62. Payments outside the State in excess of Rs.500/- should be arranged for through the

the Comptroller, and other payments due by the District Boards outside their jurisdiction, by postal money orders or currency notes.

Method of Payment of Charges.

Rule 109 of the LB Rules, 1914

63. Every bill or other claim for payment shall be presented to the District Board Office and if, after check and examination, it be found correct, the President will order payment under his signature. If the payment is to be made from the permanent advance the order of payment will be "pay by cash"; if by cheque, the order will be "pay by cheque"; the number and date of which will be filled up as the cheque is signed. No cheque shall be drawn for less than Rs.10/- except in recoupment of the permanent advance or imprest on the last day of the month. All payments under Rs.10/- shall be made in cash.

Para 4 of rules under clause (d) of Sec: 37 of Regn VI of 1918 — Vide Notifn No: 11758-LB 54-18-4 dated 15-3-19.

No payment shall be made from the Government Treasury out of a district fund except upon a cheque signed by the President of the District Board.

Cheques.

Rule 340, MAM

64. Cheques drawn on a treasury shall be in form No.20. Cheque books are supplied free of cost by the Comptroller on requisition. They shall contain 100 cheques and each book should bear a number which should be repeated in print upon each cheque contained in it. The cheques should also bear consecutive numbers of their own. The drawing officer should notify to the treasury upon which he draws, the number of the cheque book which he from time to time brings into use; cheque books should always be kept under lock and key in the personal custody of the drawing officer, who when relieved should take a receipt for the correct number of cheques made over to the relieving officer a specimen of whose signature should, at the

the same time, be forwarded to the treasury with which the District Board banks under the signature of the officer relieved.

Rule 341, MAM

65. When an officer receives cheque books from the Comptroller he shall count the number of cheque forms in each book, examine the continuity of the printed serial numbers and record on the back of the cheque book a certificate that "This cheque book contains forms."

R. 1. 342, MAM

66. The cheque books in use may be made over to the accountant of the District Board Office for writing cheques, but it shall be returned before the office is closed for the day. The officer in whose custody it is to remain shall, in that case, satisfy himself that all unused cheques are in the book and that none has been surreptitiously extracted.

Rule 343, MAM

67. No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. The practice of retaining signed cheques in the office should not be permitted except under exceptional circumstances which should in each case be recorded.

Rule 344, MAM

68. Every cheque shall be drawn in English and shall ordinarily be in favour of the person to whom the money is to be actually paid.

Rule 345, MAM

69. The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counterfoil, and the counterfoil shall be initialled by the person who signs the cheque.

Rule 346, MAM

70. When a cheque is being prepared for signature, the amount which is next higher whole number of rupees

rupees than the sum for which the cheque is drawn, shall, as a safeguard, be written across it and its counterfoil.

Rule 113 of the LB Rules, 1914

71. Cheques are current for three months only: and those which are not cashed within three months from the date of issue shall not be presented for encashment without being redated. The alteration of date shall be attested by the drawing officer and a note of the fact of redating shall be entered in the cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way alter the accounts and no further entries shall be made.

Cancellation of Cheques.

Rule 114 of the LB Rules, 1914

72. When a signed cheque is cancelled it should be enfaced or stamped "Cancelled" by the drawing officer. The fact of cancellation shall be noted in red ink over the initials of the drawer of the cheque upon the counterfoil and also across the order of payment which has been enfaced upon the voucher.

Para (454) of the Madras LB manual Based on well established practice.

73. When a cheque is cancelled before it is charged off in the cash book, no entry need be made in it. The fact of the cancellation should be noted in the remarks column of the cash book.

Rule 114 of the LB Rules, 1914

74. If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled, the entry in the cash book shall be struck out in red ink under the initials of the President with a note that the cheque has been cancelled. If the correction is to be made in the year in which the cheque was issued, it should be charged on the payment side of the cash book as a minus entry under the head

head of expenditure to which it was originally charged. But if the correction is required to be made in a year subsequent to that in which the cheque was issued, the amount of the cheque shall be credited in the cash book as "Other items".

75. Cancelled cheques shall be carefully retained until the accounts for the period to which they relate have been audited, when they shall be destroyed by or in the presence of the officer in charge of L.A.D. who shall certify upon the counterfoil that the cheque has been so destroyed.

Para (452) of the Madras LR manual (Suitably altered)

Art 296, Mad AC Vol III

76. When a cheque is reported as lost during the period of its currency the drawing officer should forward to the treasury officer a certificate in the form given below for signature. On receipt from the Treasury Officer of this certificate signed by him the drawing officer will draw a new cheque in lieu of the one lost. The fact of loss of the old cheque and the number and date of the new cheque will be recorded on the counterfoil of the new one. The fact of a new cheque having been issued will be entered on the date of issue parenthetically in red ink in the cash book, but not in the ~~xxxx~~ column for payment. Suitable note will also be made against the original entry of the old cheque in the cash book.

C e r t i f i c a t e.

Certified that Cheque No. dated for Rs. reported by the (disbursing officer) to have been drawn by him on this treasury in favour of has not been paid and will not be paid if presented hereafter.

Date Treasury Officer.

Station.

Cross endorsement on cheques drawn on treasuries.

77. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted, thus "Under thirty rupees" will mean that the cheque is for a sum not less than Rs.20 but less than Rs.30 and similarly "Under eight hundred rupees" will mean that it is for less than Rs.800 but not more than Rs.700. No abbreviations such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in ~~article~~ Rule 51(b). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an f and changing the e into r and the figure ~~bring~~ easily altered to correspond. The word twenty, if written carelessly, has also sometimes been changed into seventy. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

Comptroller's circular No: 46 dated 8-12-25

Note:-- The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

~~78~~. Crossed Cheques.

78. Amounts due by a District Board to Government, Municipalities and other District Boards should be paid by cheques drawn in favour of the Treasury Officer. Such cheques should be crossed by two transverse lines drawn across them. The rule that a cheque should not be drawn for less than Rs.10 does not apply to these cheques.

Lapse of Sanction.

79. A sanction for any fresh charge which has not been acted upon for a year must be held to have lapsed unless it is specifically menewed by the authority which originally sanctioned the charge

Chapter V

Establishment, T.A. and Contingent Charges.

~~80~~. Salary.

80. In the following rules and instructions, salary means the sum of pay and acting, duty and charge allowances, such as personal allowances, but does not include local allowances nor allowances granted to meet specific expenditure such as travelling, horse, conveyance or house-rent allowances.

Rule 48 of the Madras LB Manual

81. Salaries and allowances of all officers, pay of establishments, and their leave allowances, travelling allowances, pensions and gratuities, shall be regulated by the Mysore Service Regulations and by special orders of Government, if any.

82. No member of a District Board shall be entitled to any salary by virtue of the office he holds.

Notifn. no: L 5470-LB25 26-25 dated 5-2-27

83. In the case of appointments to which a progressive pay scale of pay is attached, the grant of increments should be regulated in accordance with the provisions of the Mysore Service Regulations.

Rule 63(1) of the Madras LB Manual

~~84~~. Recruitment, pay, etc., of District Board Official

84. The following Rules for regulating the recruitment, pay, leave, punishment, transfer, pensions, gratuities and other matters relating to the officers and servants of District Boards are made by the Government.

G.O. No. L 4739 -LB 25-16-39 dated 20-1-27

(1). Officers and servants in Government service shall ordinarily be employed by District Boards for all appointments except the menial establishments.

(2) Appointments requiring technical or professional skill and knowledge for which officers and servants of Government are not available, shall be made of persons recommended by the Heads of Government Departments concerned who shall recommend only such candidates as possess qualifications necessary for the appointments

appointments, provided that such appointments carrying a pay of Rs.100 and above shall not be made without the previous approval of Government.

(3) The appointments under the District Boards, the authorities empowered to sanction the loan of officials and the Departments of Government from which selections have to be made by the District Boards are indicated below:--

Nature of appointments	Authority competent to sanction the loan of officials	Department from which selection has to be made
I. Appointments of a technical or professional nature (a) if the pay is more than Rs.150	Government	Government Department concerned.
(b) if the pay is Rs.150 or less.	Heads of Departments concerned	
II. Other appointments-- (a) if the pay is more than Rs.150	Government	Revenue Department.
(b) if the pay is Rs.150 or less.	Revenue commissioner	

(4) When any official selected cannot be spared in the interests of Government service, the Board shall make another selection and the authority empowered to sanction the loan of the services of officials will, as far as possible, comply with the requisitions of the Boards.

(5) The period of loan of officials to District Boards shall not generally exceed three years. At the end of the period sanctioned, the officials should either be re-transferred to the Government service or transferred to another District Board.

(6) In special cases, however, it will be open to the District Boards to recommend the retention of competent men in the same office for another period

period of not more than three years.

(7) The lending authority may withdraw lent officials within the period for which their services are lent either at the request or with the consent of the Board concerned and for reasons to be recorded.

(8) When a lent official gets promotion in his Department to a pay higher than under the District Board, he will revert.

(9)~~10~~. Lent officials may be suspended, reduced or dismissed only by the authorities competent to sanction the loan of their services; but the District Board may, in cases deserving such punishments, make a recommendation to the authority concerned who will take such action in the matter as may be necessary, cases in which such authority does not consider it necessary to punish the officials being submitted for the orders of Government with his opinion.

(10) District Boards may fine lent officials up to Rs.10.

(11). The District Board shall be competent to punish other servants.

(12) No official or servant in the service of a District Board shall be punished without being given a sufficient opportunity of being heard and an appeal will lie to Government from the orders of the Board in the case of officials whose pay is Rs.50 or more.

(13) District Boards may grant privilege or other kind of leave at the credit of a lent official for a period not exceeding four months and make temporary arrangements for carrying on the duties of the official on

on such leave.

(14) Leave exceeding four months may be granted to a lent official only by the authority competent to sanction the loan of the services of the official and during such leave also the vacancy may be filled up as prescrined in the last preceding section.

(15) Leave allowances and pensionary contributions of e lent officials shall be regulated by the provisions of the Mysore Service Regulations.

~~85.~~ Classification of Establishment.

85. The establishment whose pay and allowances are charged to District Funds may be classified as follows:-

I. Establishment whose pay is charged in full to District Funds:

1. District Board Office Establishment.
2. Sanitary Inspectors.
3. Vaccinators.
4. Midwives, compounders and Dispensary attendants of Local Fund Dispensaries in non-municipal areas.
5. Establishment of Third Class Travellers' Bungalows and Musafirkhanas.

II. Establishment whose pay is met partly from District Funds and partly from Municipalities Funds.

Midwives, compounders and Dispensary attendents of Local Fund Dispensaries in Municipal areas.

NOTE:- The charges to be borne by District Boards on account of L.F. Dispensaries are described in Chapter VII.

~~86.~~ Transfers from Service under Government to Service under Local Funds and Vice Versa.

86 When a Municipal, ~~or~~ Local Fund and a State Department are administered by the same

Rule 295, M A M

same officer, transfer of an official or menial from one department to the other, whether temporary or permanent, may be made by that ~~officer~~ officer within the limits of his powers of patronage. When the Municipal, Local Fund and the State Departments are not under the same officer, sanction of Government should invariably be obtained.

NOTE(1) — All applications for transfer of officials either permanently or temporarily from service paid from State Revenues or Local Funds to that paid from Municipal Funds vice versa, should be accompanied by a statement setting forth the pay, the length of service and qualification of each person whose transfer is proposed and the reason therefor.

G.O.No.-Q 13610-30-Sans 37-07-19 dated 8-6-28.

NOTE (2) — Transfers of Vaccinators from one District to another will be made by the ~~Sanitary~~ Deputy Commissioner with the mutual consent of the respective ~~municipal councils~~ District Boards, while transfers within a district from District Fund to Municipal Service and vice versa, may be ordered by the Deputy Commissioner with the consent of the Presidents of Local Bodies concerned.

Incidence of Charge.

87. The salary and Travelling Allowances of an officer transferred from one District Board to another or to a Municipality or Vice Versa will, from the date of his relief, be borne by the District Board or the Municipality to which he is transferred.

NOTE:— The salary and Travelling Allowance of a Government Officer transferred to or reverting from a District Board will be borne by the District Board from the date on which he relinquishes or up to the date on which he takes charge of his duties under Government.

~~88.~~ Permanent Establishment.

88 (i). District Board Office Establishment:-

The following is the scale of establishment prescribed for the District Board Offices:-

Statement showing the scale of the District Board Establishment as now revised.

No.	Details of Establishment.	Mysore.	Bangalore.	Kolar.	Shimoga.	Tumkur.	Hassan.	Chitaldrug.	Kadur.
1.	Head Clerk.	80-4-100.	80-4-100	80-4-100	55-4-75	80-4-100	80-4-100	55-4-75.	55-4-75.
2.	Deputy Clerk.	55-4-75	55-4-75	45	45	...	45	45	...
	Accountants.					40			
3.	Clerk.	35 40	35 40	35 40	40 35	2(35)70	---35x--	35 40	35 40
4.	Clerk.	40 35	35	35	35 35	2(35)70	35	xxx 35	30 35
5.	Clerk.	30	30	30	30	30	30	.....	30
6.	Clerk & Record-keeper.	25	25	25	25	25	25	25	25
7.	Mutchi.	15	15	15	15	15	15	15	15
8.	Peons.	4(11)44	2(11)22	4(11)44 1(10)10	2(11)22	2(11)22 1(10)10	2(11)22 2(10)20	3(11)33	4(11)44
9.	Typist.	...	...	...	...	...	35-3-65	...	...
10.	Daffedar.	...	15	...	...	...	...	...	...
11.	Sweeper.	...	...	1(7)7	...	...	...	...	...
	Authority.	G.O.No.L.4074-90/ML.145-24-19 dated 21-12-1926.		G.O.No.L.1034-6 LB.27-27-73 dated 3-8-28			G.O.No.1649-51 LB.12-28-7 dated 21-8-28	G.O.No.L. 4074-90/ ML.145-24-19 dated 21-12-1926	G.O.No.L. 1373-4 LB.64-27-13 dated 14-8-28

47.A.

(ii) Sanitary Inspectors:--

G.O. No. 3517-27/Mil 430-04-21 dated 3-11-06; G.O. No. R 16474-95/ML 184-16-23 dated 24-6-19; and G.O. No. L 5933-63/Sans 21-24-15 dated 11-2-25

The Director of Public Health with the Government of Mysore ~~should~~ maintain a register of qualified candidates available for employment as Sanitary Inspectors and communicate quarterly an extract from that register to the Presidents of District Boards to make selections of candidates for appointments therefrom. He shall have the power of transferring Sanitary Inspectors from one District to another with the mutual consent of the District Boards concerned. Presidents of District Boards should furnish information to the Director of Public Health of the appointments and transfers of Sanitary Inspectors ordered by them. The following ~~xxxx~~ is the scale of pay of Sanitary Inspectors:-

G.O. No. R 6700-17/LB 70-19-2 dated 9-12-19 and G.O. No. R 16474-95/ML 184-16-23 dated 24-6-19.

1st class	Rs.	67 - 5/2 - 87	Sanitary Inspectors shall start on a pay of Rs.35 and be on probation for two years after which they shall draw pay as noted in the margin.
2nd class	"	57 - 2 - 67	
3rd class	"	45 - 2 - 55	
4th class	"	35 - 2 - 45	

Each Sanitary Inspector may be given either a pony allowance of Rs. 20/- ~~xxx~~ or a cycle allowance of Rs.10 and this allowance should be drawn along with the pay provided he has maintained the conveyance. Deputy Commissioners are not empowered to sanction extraordinary claims such as journey of a Sanitary Inspector beyond the jurisdiction of the District Board.

(iii) Vaccinators.

G.O. No. 5044-63/Sans 68-16-6 dated 9-3-18

The scale of pay of Vaccinators is as follows:-

First grade Rs. 30

Second grade " 25

Third grade " 20

Each vaccinator ~~may~~ may be given a fixed travelling

travelling allowance of Rs.8 per month in addition to his pay, the grant of which is subject to the following conditions:-

(a) itineration for 21 days in a month, health and weather permitting;

(b) a satisfactory outturn of work not falling short of a monthly minimum to be fixed from time to time by the President with the approval of the District Board; and

(c) General correctness of the vaccination returns as seen from the systematic verification carried out by the Amildars and Sanitary Inspectors.

(iv) Compounders and midwives.

Paras 53 and 60 of the Mysore Medical Code

The scale of pay fixed for these employees of L.F. Dispensaries is uniform and is as follows:--

4th class	1 to 5 years' service	Rs.20 per month
3rd class	6 to 10 years' service	Rs.23 "
2nd "	11 to 15 "	" 26 "
1st "	over 15 "	" 30 "

Note:1)Compounders will get a local allowance of Rs.2 if attached to institutions in malnad and Rel in semimalnad.

2) Midwives will get a local allowance of Rs.5 in semimalnad places and Rs.8 in malnad stations.

Service Books.

89. A record of service of every employee holding a substantive appointment on the pensionable establishment of the District Board shall be maintained in the form prescribed in the Mysore Service Regulations, Articles 449 and 450, and in paragraphs 26 and 27 of Annexure 4 M.C.A.C. Rules and the rules contained in Chapter XXV of the said Regulations should be followed.--Vide also Appendix XVII.

Other allowances or additions to Salary.

Rule 86 of the Madras L.B. Manual

90. Unless in any particular case it be otherwise

otherwise distinctly provided, the whole time of a District Board employee must be held to be paid for by the Board under which he is serving, and he may be employed in any manner required by such Board within his own branch of duty, without claim for additional remuneration even when the services rendered are such as would ordinarily be paid from State funds.

Para (103) of the Madras LB Manual

91. It is undesirable that a district Board servant should accept paid employment of any kind which may interfere with the performance of his ordinary duties and before accepting any employment from any other person or body, a District Fund servant must obtain the permission of the President of the Board under whom he is employed and a certificate to the effect that the work undertaken will be performed without detriment to his official duties. The President of the District Board, may at his discretion, at any time, call upon any individual servant of the Board to relinquish work undertaken for any other person or body aforesaid.

Personal Conduct of District Board Servants.

Para (142) of the Madras LB Manual

92. The rules framed by Government for regulating the conduct of public servants are contained in Appendix VII. District Boards may adopt them by a formal resolution with such modifications as they may consider necessary.

93. Creation or Abolition of Appointments.

Rule 60 —do—

93. When the entertainment of a new establishment or a change - temporary or permanent, in the number or pay of existing establishment is proposed in an office, a letter or note as the case may be, fully explaining the grounds of the proposal should be submitted to the sanctioning authority. A proposition statement in duplicate (form No.21) showing clearly

clearly the financial effect of the proposal should be submitted. The ability of the District Board concerned, to meet the ~~xxx~~ expenditure, if it is of a recurring nature, should be specially dealt with and information should be furnished as to whether the expenditure can be met from the normal income of the Board. The normal income of a District Board should ordinarily be taken as the average of the ordinary receipts for the previous three years. In ascertaining a Board's financial ability to meet the additional charge, the necessity of maintaining the prescribed minimum balance has to be borne in mind.

Rule 61 of the Madras LB Manual.

94. (a) A proposition statement should be submitted only

(i) in cases of general revision of establishments or

(ii) where the proposals cannot be set out clearly without it.

(b) In all cases, the proposal should state

(i) the present cost, either of the section ctions affected, or of the total establishment as the circumstances of the case may indicate to be necessary.

(ii) the cost after revision, and

(iii) details of the number and pay of the appointment which it is proposed to add or modify.

Para (75) ~~xxx~~

95. In preparing proposition statements, under this rule, all fixed allowances, such as local allowance, conveyance allowance, fixed house rent, permanent travelling allowance, if the scale is fixed etc., should be included in the statements along with the pay of the appointments to which such allowances are attached. An estimate of the cost of such allowances should be made as accurately as ~~a~~possible and reported to the sanctioning authority

authority in the letter forwarding the proposition statement which should clearly indicate the total probable cost as arrived at by adding this estimate to the cost shown in the proposition statement.

Para (76) of the Madras L&B Manual

96. The proposition statement should relate strictly to the ~~sanction~~ Section or part of the office affected by the proposals. As regards other parts or sections of the office neither details nor figures of total cost need be included. Where a section consists, ~~xxx~~ of both inferior and superior servants, details need be given only of the class affected if a saving of labour will result from the adoption of this procedure.

Para (77) -do-

97. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but, under all, it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum the average monthly cost will be taken at the minimum plus two-thirds; or if the appointment is ministerial, at the minimum plus three-fourths of the difference between the minimum and the maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estaimate should be made (Vide Article 78 of the Mysore Service Regulations.)

Annual Return of Establishment.

Rule 305, M A M

98. Early in July in each year, a detailed statement of the permanent establishment existing on the 1st July will be prepared in Form 22 (including 22 A) and transmitted by each President to the

the Comptroller direct as soon as possible and, in any case, not later than the 15th August.

Rule 306 M.A.M.

99. The return should be prepared on no other than the prescribed printed form to be had from the Superintendent of Stationery, and should show accurately the establishment as it exists on 1st July. In preparing it, the following instructions should be carefully observed.

(i) The name, designation and pay of the holder of each appointment, whether on duty or absent on leave or deputation or under suspension should be distinctly shown.

(ii) The dates of birth, of such holder, of his appointment to the present post and of his promotion to the present pay, as well as the number and date of the orders creating the post should be clearly entered in the appropriate column of the statement. The date of birth by Christian era should be given, and if the exact date is not known the approximate date or year should be stated. When the month and year are known, but not the exact date, the 16th of the month should taken as the date of birth.

(iii) The return should show accurately the sanctioned scale of establishment and include every post whether filled up or not; and if a post be vacant, the word vacant should be written against it in the column "Name of incumbent."

(iv) The columns "minimum" and "maximum" should be filled up only when the pay is progressive, i.e., when it rises from a minimum to a maximum by periodical increments.

(v) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "Name of the incumbent".

incumbent", beneath the name of the absentee for whom he is officiating. A detailed statement of new names, of leave granted to the Establishment officials, etc. should be furnished in Form 22 A.

(vi) The names of menial servants, such as sweepers, scavengers, watchmen etc., who are not eligible for any pension, gratuity or leave under the Mysore Service Regulations need not be detailed in the annual Establishment returns.

(vii) When the pay of an establishment or of any individual officer is met partly from District Funds and partly from General Revenues, ~~Local~~ Municipal or other Funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a foot note

Rule 307, M.A.M.

100. When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which, hereafter, the pension claims will be tested. A certificate of this comparison should be endorsed on the return by the President, thus -- "Compared with service books and found to agree".

Rule 308, M.A.M.

101. This return should be accompanied by an abstract in Form 22 B. which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the books of establishment.

Sections of Establishment.

102. For purposes of pay and audit, parts of an establishment which are to be charged under different major or group heads shall be regarded as distinct departments; e.g., the Board's office Establishment

Establishment shall be treated for account purposes as distinct from Sanitary, Health , Travellers' Bungalow and Rest Houses Establishments. The distribution should follow the working arrangements of the office. Where the members of the same establishment are employed in different localities, the distribution should be made according to localities. The different departments may be understood to form the sections.

Establishment Pay Audit or Check Register.

Rule 36 of the LB Rules 1914.

103. The whole establishment of the District Board shall be recorded in an Establishment Audit or Pay Register in Form No.23 in which every appointment as made shall be entered under the appropriate section, the temporary establishment being shown separately after the permanent establishment. When any revision of the establishment is made, the details of the revision shall be noted in the register, the number and the date of the Government Order or the Board's resolution being quoted in the column for "Authority". Every entry in this register should be initialled by the President.

Note: 1. In this register, all sanctions of recurring charges other than establishment, e.g., house rent, fixed contingent grants, salary grants, grants-in-aid, hire of carts and lighting charges &c., leased out on contract, may also be entered in order of budget heads to facilitate the check of monthl, bills for such charges.

Note.2. The entries should be made first with reference to the last sanctioned budget, and all subseguent charges should be noted from time to time as orders relating tothem are received. Special care should be taken to keep the register up to date,

date, so that it may be used both by the District Board office and the local audit staff. All alterations in the columns for "scale" should be attested by the President and a note made in the "remarks" column of the date from which they take effect.

Note(3) The entry of the words "Temporary Establishment" shall be made in red ink to distinguish it from the Permanent Establishment which will be entered in black ink.

104. No temporary establishment should be entertained without proper sanction or continued in anticipation of sanction. Should there be a need for the entertainment or renewal of sanction, application therefor should be submitted in time so as to reach Government or other sanctioning authority at least three months before the sanctioned period expires. The President, the Vice-President or other officer who does not dispense with the temporary establishment will render himslef personally liable for the expenditure involved.

Note.—Separate pages should be set apart in the audit register for office establishment, Sanitary Inspectors, vaccinators, and establishments of 3rd class Travellers' Bungalows, Musafarkhanas and other rest houses, etc. At the time of drawing cheques relating to each one of the establishments, the entry in the money column against the month to which the pay relates should be attested by the President and the several figures, gross pay, fines and amount withheld for future payment, entered in the audit register verified with the combined pay bill and acquittance roll as evidence of proper record in the audit register and payment of salary authorised by the President and admitted by him.

Combined Pay-Bills and Acquittance Rolls.

105. The pay or allowances or both of the President and other (salaried) officers shall be drawn in Form No.24. Pay bills of the rest of the Establishment shall be prepared in Form No.25. with full details of names and shall show separately, in Column 3 the salary or leave allowances claimed for each person for the month whether drawn or not, in column 4 any amount not drawn but held over for subsequent payment, in Column 5 bona fide fines, in Column 6 the amount drawn for each, in the 7th Column, deductions, if any, towards Life Insurance premium and Provident Fund subscriptions &c., in Column 8 the net amount payable, and in the last column signatures or legal acquittances receipients of the amount entitled or authorised to receive it. When the salary is drawn for a portion of the month only, the rate at which it is drawn, and the number of days for which it is claimed shall be stated either against the name of the employee in the body of the bill or in a note at foot of the page; the salaries of persons included in each section shall be marked off in the bill and the total entered in red ink. No deduction should be made from the salaries after the bills have been passed and the money drawn. Any deduction on account of absence &c., should be made in the bill itself and only the net amount drawn on a cheque.

106. The pay of temporary establishment may be included in the combined pay bill and acquittance roll of the Permanent establishment but it should be shown separately under a separate heading "Temporary" in red ink and sanction quoted.

107. The total of all the sectional totals will form the gross total of the bill. From this total,

Art. 82, McAc Vol I

total, the amount of undisbursed pay of the previous month should be deducted as also recoveries ordered by the Comptroller with particulars of the number and date of communication or audit note.

G.O. No. L 2010-29-ML 75-34-2 dated 12/13-9-32

Note:- The combined pay bill and acquittance rolls shall be in bound books of one hundred pages each and shall be supplied at half cost by the Superintendent, Government Press, on timely indents by the Presidents of the Boards.

Art 75(a), MCAC Vol I

108. The monthly bill should be supported either by an absentee statement in Form No.25A or a certificate that no person in superior service has been absent either on leave or without leave or under suspension during the month.

Rule 292, MA/M,

109. The last payment of an employee's salary should never be made until it has been ascertained that there are no demands outstanding against him. A certificate to this effect signed by the President should be attached to each pay bill.

Art 84(2), MC AC Vol I

110. For drawing the amount of fine recovered by shortdrawal from the pay of an officer, no other authority than the order remitting the fine is necessary.

Art 78, MCAC Vol I

111. To the first pay bill in which a periodical increment is drawn by an officer, a certificate in form No.25B should be appended to the pay acquittance roll.

Art 83, MC AC Vol I

112. The President of a District Board is not at liberty to readjust the salary of an officer by giving one officer more and the other less than the sanctioned pay of the post; nor may he distribute the pay of an absentee otherwise than as provided in the Mysore Service Regulations. But in the case

case of establishments divided into grades, there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible;

Arrear Pay.

113. Arrear pay should be drawn in the combined pay bill and acquittance roll, the amount claimed for each month being entered separately with quotation of the bill in which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order granting the allowance.

114. Such bills can be paid at any time and may include as many items as are necessary. When the claims are allowed to remain in abeyance for over one year, special sanction of the Board should be obtained before payment. When bills for arrears of pay are paid, the number and date of the Voucher with cheque No and date should be noted on the original bill in which the charge was withheld or omitted or was refunded against the particular item in order to prevent a second claim being entertained.

Age, Health and Vaccination &c., certificates

115. In claiming pay of new employees for the first month, the President shall certify at the end of the combined pay bill and acquittance roll that (1) he has obtained a satisfactory evidence of age from the official and entered the same in his service book; (2) that the proposal for insurance or further insurance in respect of those eligible under the rules has been submitted;

(3) that age, health and vaccination certificates as required by Article 31 of the Mysore Service Regulations are produced in respect of persons appointed afresh and for whom pay is drawn for the first time.

(4) and that Pension contribution in respect of pensionable staff of the establishment, Dispensary &c., is paid.

116. No cheque shall be drawn on account of the pay of the establishment without the above certificate.

Last Pay Certificates.

117. In the case of officers transferred from Municipalities or other District Boards or Government Departments to the District Board, payment of their salaries should only be made on production of a last pay certificate (Form 7 M.C.A.C.Vol I Appendices and Forms.) from the date of relief.

Death of Payee.

Art 46 (a), MEACVol I

118. Salary can be drawn for the day of a man's death. The hour at which death takes place has no effect on the claim.

Register of Deductions from Pay.

119. In the District Board office a register shall be maintained to show therein (Form No.26) deductions made from the pay or salary of the Board's employees by short payments towards Life Insurance Premium, Provident Fund Subscription, Advances made and recoveries on account of the Provident Fund, House Building, Bicycle and other Advances and of Advance of Pay on transfer. Separate pages should be set apart in the register for each kind of deduction, the totals being verified by the President from the statements that are attached to the cheques drawn for contra credit in the treasury accounts to the pro-

proper heads concerned.

Attachment of Salary.

120. The President of a District Board should, on receipt from the presiding officer (Judge) of a Civil Court of warrant of attachments of pay issued in execution of decrees against a servant employed under, recover the amount and remit it to the Court.

121. A register in Form No.27 shall be maintained in the office of the District Board for record of such cases. The amount to be recovered under each decree, the amount recovered each month and the date of its remittance to the Court should be attested by the President. The acknowledgment's obtained from the Courts shall be pasted on to the Register as evidence of the recoveries made and of the payments thereof to the Court concerned.

Signature and Payment of Bills.

Art 45, m c A C(M)I

122. Establishment pay bills may be signed at any time on the last working day of the month by the labour of which the salary is earned and are due for payment on the next working day. Only in case of an employee finally quitting the service of the District Board, can pay up to date be paid before the end of the month.

Note:- If the first six working days of a month are public holidays on which the treasury with which the District Board banks is not open, the establishment bills may, with the sanction of the Board be paid on the last working day before the said holidays commence.

Distribution of Salaries and Allowances.

123. The President of the District Board is personally responsible for every salary and allowance

allowances drawn until he has paid it to the person entitled to receive it and has had the acquittance roll signed by him with a receipt stamp when necessary.

NOTE:- If a District Board servant draws a salary not exceeding Rs.20 and a separate allowance which together with the salary, exceeds Rs.20, separate receipts may be taken from him for the payment of salary and allowances; but if a single receipt is taken it must be stamped.

124. All payments on account of pay and allowance of the establishment should accordingly be made in the presence of the President or the Vice-President (if he is authorised to disburse it) and signatures of payees taken in the last column of the combined pay-bill and acquittance roll or separately in an acquittance roll which shall be pasted on to the original roll in the office. There should be endorsed in the roll a certificate " Paid in my presence " under the signature of the disbursing officer. Undisbursed pay shall be shortdrawn in the next month's bill. Pay or allowance shall under no circumstances be held in deposit. Cheques in payment of bills on account of pay of establishments should be drawn for the net amount payable. Separate crossed cheques drawn in favour of the Treasury Officers should be given for insurance premium, provident fund subscription etc., payable by the establishment and also for pension contribution and the necessary statements attached thereto.

NOTE:- Such crossed cheques should be

be accompanied by a forwarding letter quoting the authority for payment. A formal re=ceipt shall be obtained from the Treasury officer which shall be filed by the Board as a final voucher.

125.(i) Pay-bills of the District Fund Establishments working in the Taluks, viz., Vaccinators, and servants of Rest houses musafirkhanas, and third class travellers' bungalows may be got in time from the Amildars and Deputy Amildars and after they are checked with the Audit Register and the amounts passed are noted therein, cheques shall be drawn on the 1st of each month in respect of the previous month's bills in favour of the Amildars and Deputy Amildars concerned and sent to them with the passed bills. The amounts of the cheques after encashment shall be disbursed to the parties concerned and their acquittances taken in the passed pay bills, which shall be returned to the President for check and record, and for scrutiny by the Local Auditors.

G.O.No. 22260-79 - LB 191-26-5 dated 22-9-28.

(ii) Undisbursed amounts of the District Fund cheques sent to Amildars and Deputy Amildars for disbursement of pay should be refunded to the credit of District Funds at the end of the month or shortdrawn in the subsequent month's pay bill.

126. The salaries of District Board employees in taluks and of the subordinates who live at a distance of 10 miles and more from the taluk treasuries may also be disbursed by means of money orders, the comis-

G.O.No. 25070-85/LB 25-26-49 dated 31.1.27;
" 2324-32/LB 15-27-2 " 15.7.27; and
" 26762-71/LB 17-28-49 " 11.4.29.

commission being charged to District Funds. The punctual receipt of money order acknowledgements should be watched and these, when received, should be pasted on to the combined pay-bill and acquittance rolls. In cases in which officials cannot take payment at the office stamped and signed receipts should be separately obtained from them, the acknowledgements of the agents being obtained on the letters of authority granted by the former.

~~127~~. Grant of leave to District Board Employees by Amildars and Deputy Amildars.

127. Short leave up to 15 days and casual and compensation leave may be granted to Vaccinators and Establishment of Third Class Travellers' Bungalows, Rest-houses and Musafirkhanas by Amildars and Deputy Amildars, provided the District Boards delegate to them the necessary powers under Section 20 of the Mysore District Boards' ~~Boards Regulation~~ Powers Regulation.

G.O.No. L2260-79-LB191-26-5 dated 22-9-28.

~~128~~. Conveyance Allowance to non-official Presidents and Vice Presidents.

128. The District Board may grant such monthly conveyance allowance as may be fixed by the Board with the sanction of Government:

(a) not exceeding Rs.100 to a non-official President.

(b) not exceeding Rs.50 to a non-official Vice-President, if any, when the Board has not appointed a Chief Officer under Section 88 of the Regulation.

NOTE:- The conveyance allowance sanctioned to non-official Presidents and Vice-Presidents

Notification No: L5470-LB25-26-55 dated 5-2-27.

G.O. No. L6781-90-LB 107-21-7 dated 25-4-22.

Presidents of District Boards is intended to cover the carriage hire for attending office at Head Quarters and not to cover travelling expenses of journeys undertaken for purpose of inspection, for which they can draw travelling allowance.

~~129.~~ Fixed Travelling Allowance of Sanitary Inspectors.

129. The rates of Fixed Travelling Allowance drawn by Sanitary Inspectors in the several districts are as follows:-

District.	Rate	Authority
Shimoga.	Rs.15 per mensem.	G.O.No.7373-4-LB.30-30-73 dated 11-3-31
Chitaldrug.	Rs.10 per mensem.	G.O.No.L.8840-1/LB.30-30-99 dated 28-4-31
Other districts.	Rs.25 per mensem.	G.O.No.L.3430-9/LB.30-30-129 dated 4-11-31.

~~130.~~ Conveyance Allowance.

130. When a conveyance or a horse allowance or a cycle allowance is granted to an officer from District Funds, the allowance should be drawn along with the salary, if any, of the officer on the prescribed printed bill forms and should be subject to the condition that the officer concerned shall keep a horse or such other conveyance as may appear best suited to his work. The amount of the allowance should be fixed with reference to the cost of maintaining the conveyance prescribed. A certificate of the maintenance of the conveyance should be furnished in the bill.

~~131.~~ Security.

131. Every District Board Employee entrusted with the custody of cash or stores should be required to furnish proper security. The amount of security

security to be taken in each case fixed by a resolution of the Board. The person furnishing the security should also be required to execute a security bond in the form a model of which is given Appendix VIII.

132. The security shall be in one of the following forms:-

(a) cash, (b) Government paper, (c) District Board or Municipal debentures, (d) Government Savings Bank Deposits (e) Deposit receipts of recognised banks and Co-operative societies approved by Government. (Bank of Mysore, Mysore Provincial Co-operative Bank and the Central Co-operative Bank).

The instructions given in Rule 7 of the Annexure to M.C.A.C. VOL I shall be followed in regard to the acceptance of securities not tendered in cash.

133. Securities deposited in cash shall be entered at once in the cash book of the District Board and the deposit ledger and paid into the treasury like revenue, and a separate register will be maintained in Form of all security and other deposits not paid to the Board in cash, namely, deposits in Savings Banks, Government pro-notes, Municipal and District Board and other debentures. Particulars should be given in column 10 as regards the number of the pro-notes or Savings Bank pass book. The balances of all securities as shown in the register should be verified with the Savings Bank pass books and the Government pro-notes or debentures or the Comptroller's acknowledgments of them, if they have been sent to him for safe custody, whenever at the end of the month there is a change in the balances. At the end of the year the President should verify all the balances

Rule 372 M A M.

7

with those shown in the Savings Bank pass books or with the Government pro-notes and debentures or with the annual account of the Comptroller, showing the securities held by him, if any on account of the District Board and others. A certificate of such verification should be recorded in the register.

133A. Pensions of District Board Employees. The rules regarding the grant of pensions and gratuities to District Board employees are given in Appendix XVI. The procedure prescribed for preparing pension applications is described in ~~Paragraph 23 of Annexure to~~ in C.A.C. Vol I, Appendix XVII.

Travelling Allowance.

District Board Staff.

134. Officers and servants of a District Board who are in receipt of regular salary will be entitled to travelling allowance at rates fixed in the M.S.R. for officers of corresponding grades in the Government service.

Memo. No. L5470-LB 25-6-55 dated 5-2-27

135. Where there is regular bus service between places unconnected by rail, such means of locomotion shall be used by all District Board employees (clerical and menial staff) unless otherwise authorised by the President of the District Board for reasons to be recorded in writing. For journeys by buses the rates admissible to menials will be limited to the actual bus fare of the lowest class plus daily allowance for all distances exceeding five miles from headquarters.

G.O. No. L6923-39/LB 93-28-27 dated 16.4.29
" L 5648-56/LB 93-28-27 " 20.12.29
and " L 9442-50/LB 69-10-2 " 29/30-10-30

136. The above rule may be applied also to the clerical staff of the District Boards on pay not exceeding Rs.40 a month, if the District Boards should prefer such a course.

137. For journeys by road undertaken by the clerical staff, the rate admissible, subject to the foregoing rules, is twice the bus fare actually paid irrespective of the length of the journey performed. Where, however, the journey is rouired to be performed otherwise than by bus, actual travelling expenses not exceeding the mileage admissible under

under the rules may be passed irrespective of the distance covered in a day.

Non-official Presidents, Vice-Presidents and Members.

138. The non-official Presidents and Vice-Presidents and other non-official Members of District Boards or Committees shall be entitled to receive from the District Funds, Travelling Allowance at rates not exceeding those specified below:--

Notif: No d 645-Ln 31-30-1 dated 25-7-31

(a) Non-official President or Vice President.	Daily allowance Road Journey Railway Journey	Rs.4 Four as.a mile. 1½ second class fare.

Subject to a maximum of Rs.100 in any month in the case of the President and Rs.60 in any month in the case of the Vice-Presidents.

(b) Other Non-official Members:-

Daily allowance	...	Re.1
Road journey	...	Three annas a mile
Railway journey	...	1½ Second class fare.

Provided that --

(1) No Travelling Allowance is admissible:-

(i) to a President or Vice-President for ordinarily attending the District Board Office at the Head quarters;

(ii) to any member who does not travel more than five miles from and to his place of residence;

(2) No daily allowance shall be paid for the day on which travelling allowance for journeys by road or railway is claimed; and

(3) No sitting fees or conveyance allowance be allowed to members residing at the Headquarters of the District for attending meetings for the Board at the Headquarters of the District.

These rules will come into effect from 1st August 1931.

139.(1)Non-official Presidents of District Boards are exempted from the operation of Article 596A, M.S.R., subject to the following proviso;-

(2)For road marches in a private car exceeding 50 miles a day, the mileage may be fixed at the usual mileage rate to which they are entitled up to 50 miles and threefourths of the mileage rate for the balance. If, however, the journey is performed by bus, double the highest fare charged may be allowed.

G.O.No. L5648-56-LB 93-28-~~22~~ dated 20 2/29

(3)Non-official Presidents may be authorised to sanction rapid journeys in the case of Vice-Presidents, whose claims may be regulated as in the above rules.

140. A statement of rapid marches performed by the President, Vice-President, and staff should be placed before the District Board for information with such particulars as regards the details of the journeys as that body may require.

Staff to accompany the District Board Presidents while on tour.

141. The office Establishment accompanying the presidents of District Boards in connection with their tours and journeys to Bangalore and Mysore when they attend meetings of Public Bodies should be limited to one clerk and a peon.

G.O.No. L3712-20-LB 32-30-6 dated 5-11-30.

~~142~~. T.A. to Representative Assembly members invited to attend District Board Meetings.

~~Meetings.~~

142. Travelling and halting allowances at rates admissible to members of the Representative assembly should be allowed to R.A. members who are invited to attend the meetings of the District Boards for the disposal of local subjects brought forward by them. These

G.O.No. L3618-27-LB 34-30-9 dated 3-11-30

These rates are not admissible to such of the R.A. members who are also members of the District Boards and attend the meeting for disposal of local subjects as well as other business connected with the District Board.

~~143.~~ Tours of Vice-Presidents of District Boards.

143. When Vice-Presidents have necessarily to undertake journeys in the discharge of their duties as prescribed in G.O.No.11660-74-L.B. 56-19-74 dated 6-4-20 (Vide Appendix I) they need not obtain the President's previous permission, but only give him intimation of the intended journeys; but in other cases, previous permission of the President should invariably be obtained for the journeys of the Vice-Presidents.

G.O.No. R 10832-40-LB 10-20-7 dated 30-3-21.

~~144.~~ Payment of T.A. to Non-official members of District Boards.

144. T.A. bills of non-official members should be prepared in the prescribed printed form with necessary particulars and sent within 15 days from the date of meeting. A consolidated bill should be prepared by the President and a cheque issued to each individual member when the amount due is Rs.10 or more. In other cases payment should generally be made to members at the time of the next meeting or remitted by money order, if a member so desires it and is willing to bear the commission charge. The undisbursed amount shall be refunded, if not claimed by the member within three months.

G.O.No. 10158-66-LB 216-08-13 dated 9-5-1910.

~~145.~~ Journeys of Sanitary Inspectors for giving evidence in Criminal cases.

145. For journeys undertaken by Sanitary Inspectors at the instance of the Police Department, to go to courts for giving evidence in Criminal cases, they will be granted batta under the rules of the courts.

G.O.No. L 2562-79-LB51-29-2 dated 23-9-30.

courts, and the cost debited to Government.

Attendance Register.

146. An attendance register shall be maintained in the office of the District Board in the form appended below:-

Attendance Register of members of the District Board.

Rolfn. No. L5470-LB 25-2655 dated 5-2-27

Date of meeting	Signature in full of members attending	Amount of travelling allowance Rs. A.P.	Date on which passed by the President.	Initials of the President.	Date of payment.

147. A separate page should be set apart in the register for each meeting and every member attending it should be required to sign it before leaving the meeting. The President of the meeting should record in words under his signature, the total number of members actually present at the meeting. Presidents when countersigning travelling allowance bills of members should satisfy themselves either by a reference to the register or by the certificate of the Vice-President that the bill has been checked with this register, that the members concerned actually attended the meeting and that the amount of travelling allowance has not been passed for payment already.

Note:—(i) Names of all the members of the District Board may are necessary and should be entered in the register by the District Board Office before the meeting commences.

(ii)ACertificate by the President of the number in words of members present should be given at the foot of the register.

(iii) Members absent should be marked as such by the President or the Presiding officer of the Board meeting against their respective names.

G.O.No. 2033 Fe 193 dated 1-8-1900

148. Travelling allowance of District Fund servants when travelling in the execution of Government work will be paid by Government. Travelling allowance of officers paid from General Revenues and connected with District Boards in their official capacity, like Deputy Commissioners, Sanitary Department Officers, etc., for travelling in execution of District Board work will also be debited to General Revenues. In the case of Government Officers who have no official connection with the District Boards concerned their travelling allowance charges should be borne from the funds of the respective Boards.

149. The travelling allowance of Government officers both when transferred to a District Board and when reverting to duty under Government shall be borne by that Board.

Contingent Expenditure

Rule 310, M A M

150. Contingent expenditure includes all charges other than those for establishment and travelling allowances.

Rule 311, M A M

151. To an officer whose duties cause him to incur petty expenses which require to be paid at once before money can be obtained on a regular bill, a permanent advance may be allowed. The sum to be allowed shall be fixed on the supposition that recoupment will be made at least once

once a month if not oftener.

Rule 116 of the LB Rules, 1914

152. A register of permanent advances will be maintained in Form 28. The expenditure recorded in it as incurred from day to day, shall be entered in the general cash book, when recoupment is made, against the date of such recoupment.

Rule 313, M.a.m.

153. A portion of a permenent advance should never be refunded. If it is desired either to increase or decrease the amount of the advance, it ~~xx~~ should be refunded in full and the revised advance drawn.

Rule 314, B.m.a.m.

154. Permenent advances shall not be multiplied unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments of them in the same form as he himself furnishes, and retaining them in his office.

~~155~~. Powers of Sanction.

Rule 152 of the LB Rules, 1914

155. Subject to general budget provision and general control by the Deputy Commissioner of the District, and subject also to the following restrictions, District Boards may incur contingent charges incidental to and necessary for the carrying on of the business of the Boards (e.g. charges on account of office furniture and appliances, and of articles of stationery.):-

(1) Sanction of Government is required to any item of contingent expenditure on which the charges exceed Rs. 50, as also to the purchase of vessels and furniture for 3rd class Travellers' Bungalows, Musafirkhanas and Resthouses at a cost exceeding Rs. 100 at a time.

(2) Petty charges on account of law expenses

expenses do not require sanction. But if the cost is likely to exceed Rs.50, sanction of Government must be obtained.

(3) No single article of European manufacture costing more than Rs. 20 may be purchased without sanction of Government.

(4) Expenditure from funds raised by taxation may not be incurred on entertainments, presentations, illuminations, festivities or ceremonies in honour of any officer of Government or other person or of any public event.

(5) Recurring charges, such as rent of buildings, should not be incurred, without the previous sanction of Government.

Scale of Contingent Expenditure.

156. The scale of expenditure in respect of stationery articles and other contingencies sanctioned for the District Boards is as follows:-

Name of District Board	Scale fixed for purchase of stationery	Other contingent charges.	Authority.
Bangalore	Rs.150 per annum	Rs.120 per annum	G.O.No.L.3243 L.B.71-21-6 dated 3-12-21
Kolar	Rs.100 per annum	Rs.8 per mensem	Go. No.L.5093-4-L.B.3-23-26 dated
Kadur	Rs.150 per annum	Rs.100 per annum	G.O.No.L3880-1-L.B.67-24-2 dated 3-11-24.
Other District Boards	Rs.100 per annum	Rs.5 per mensem	L.13749-59-Ex R. L.B,6920-23 dated 9-6-21.

Sanction of Government should be obtained by the District Boards for expenditure in excess of the above scale.

157. The monthly grant for contingent expenditure

Rule 319, M. A. M.

expenditure according to the sanctioned scale may be drawn with the establishment pay bill but an account of the expenditure incurred with the vouchers should be maintained in Form 29 and produced before the Local Auditors.

Purchase of Stationery.

158. As articles of Stationery are not supplied from the Government stationery Depot to the District Boards, the Boards are permitted to purchase their stationery requirements in the market.

Purchase of Stores through the Stores Purchase Committee.

G.O.No. 14345-64-G M 170-23-4 dated 3-5-24.

159. The rules regulating the purchase of Stores on behalf of Government Departments do not apply to the District Boards. In the case of improvement works such as drainage, water supply, railway construction, etc., the execution of which is entrusted to Government Departments, the materials required for the works will be obtained through the Stores Purchase Committee in accordance with the Stores Purchase rules by the Departments concerned. In respect of other purchases, the advice and help of the Stores Purchase Committee may be availed of, if required by the District Boards.

Publication in the Mysore Gazette of Notification, Notices, etc., required by Law.

Chief Secy's letter no. G 18463-Pt-S 73-13-3 dated 24-2-19 received with memo no. L 1209 dated 29-8-27.

160. Any Notification, Notice, Bye-law or other matter required by law or any rule having the force of law to be published in the Official Gazette, should be paid for by the District Board. Such payment should be made immediately after the receipt of a bill from the Superintendent, Government Press, by means of crossed cheques drawn in favour

favour of the Treasury Officer with whom the District Board has a Banking account and one of the receipts with the Treasury Officer's acknowledgment thereon should be forwarded to the Superintendent.

~~161.~~ Printing charges.

161. The District Boards ~~xxxxxxxxx~~ are authorised to incur printing charges in respect of the following items:-

G.O.No. L 4130-46/LB 30-29-86 dated 7-12-29. and G.O.No. L 5965-74-LB 30-29-39 dated 21-1-31.

(1) Electoral rolls and voting papers in connection with the District Board Elections.

G.O.No. L 5956-64 -LB 60-30-36 dated 21-1-31.

(2) Proceedings of the District Boards.

G.O.No. R 1671-80 -LB 38-20-1 dated 3-8-20.

(3) Copies of annual budget Estimates of the District Boards along with the Government Orders sanctioning them.

Note:- 12 copies of the printed budget estimates should be sent to the Secretariat, (Local and Legislative Branch), six copies to the Comptroller and two copies each to the Chief Engineer, the Revenue Commissioner, The Senior Surgeon and the Director of Public Instruction.

Stamps and Postage.

Rule 317, M A M

162. Stamps and postage charges shall ordinarily be met from the permanent advance and a stamp register in Form 59 shall be maintained to show all receipts and issues of stamps of all kinds, separate pages being set apart for stamps of each description.

Explanation:- This register may serve also as the District Board's despatch register.

Rule 318, M A M

163. When any charge appears in a contingent bill on account of purchase of receipt or postage stamps, the President of the Board, before signing the contingent bill should satisfy himself that the stamps were duly perforated at the time of

of purchase and have actually been brought to account in the register and should initial the entries in question. Care should also be taken to see that the issues are duly supported by corresponding entries in the despatch register, if separately maintained. The actual use of receipt stamps will be verified by counting the receipts etc., to which they might have been affixed. The balance of the register should be struck and verified at the close of each month by the Vice-President of the Local Board who should make a note of the verification in the remarks column. The stock of stamps shall also be verified annually by the officer appointed by the District Board to check stock.

~~164.~~ Publication of Taluk Hand-Books.

G.O.No. D 1690-756/EC 12-28-1 dated 6-8-28. D 6089-911/EC 12-28-3 " 19-4-29

164. The cost of publication of Taluk Hand-Books inclusive of the maps required therefor, which should be supplied by the Superintendent of Revenue Survey, should be defrayed from the funds of the District Board.

~~165.~~ Supply of Forms.

G.O.No. C 2010-29/ML 75-31-2 dated 12/17-9-31.

165. The forms required by District Boards will be supplied at half the cost on timely indents which should reach the Superintendent, Stationery Depot, not later than 21st March. Local printing of forms is prohibited except with the special sanction of Government.

~~166.~~ Dress to menials.

G.O.No. C 1325-6/LB 42-27-27 dated 11-8-28.

166. No expenditure should be incurred from the funds of the District Boards for supply of dress to menials.

~~167.~~ Expenditure on District Conferences.

G.O.No. R 10750-60/L.R.M. 13-19-15 dated 17-3-20.

167. The expenditure on District Conferences should

should be limited to Rs.200 only and it shoudd be defrayed out of District Funds.

~~168~~. Purchase of Badges for peons.

168. Badges for the use of the peons entertained in District Board Offices may be purchased at a cost not exceeding Rs.12 per badge.

GO No. 2585-94-LB 75-21-2 dated 4-11-21.

CHAPTER VI.

PUBLIC WORKS.

Classification of Works.

Rule 219, Madras L.B. manual

169. District Funds works are executed by the agency of the District Board or of the P.W.D. They are divided into two classes viz.,

Original Works and Repairs or Maintenance.

Original Works:- Original works will include all new constructions whether of entirely new works or of additions and alterations to existing works; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

Repairs:- The class repairs or maintenance will include all operations required to maintain in proper condition. buildings and works in ordinary use.

Works executed by District Board Agency.

Preparation of Estimates.

Rule 88 of the L.B. Rules, 1914

170. A properly detailed estimate in Form No.30 shall be prepared, which should be sanctioned by competent authority. before any new work or repair is undertaken; and except in very extraordinary circumstances, no work shall be commenced in the absence of a sanctioned estimate therefor.

Rule 89 do

171. If professional opinion upon any work is necessary before any estimate is sanctioned, it may be called for and obtained from an officer of the Public Works Department.

Art 5 MACHIII

172. Supplementary Estimate:- Any development of a project thought necessary while a work is in progress which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate accompanied by

by a full report of the circumstances hich render it necessary.

173. Revised Estimate:- A revised estimate must be submitted with a comparative statement in Form 30A when the sanctioned estimate is likely to be exceeded by more than 5% either from the rates being found insuffieient or from any aause whatever.

Rule 91 of the LB Rules, 1914

Lapse of Sanction for Estimates.

174. If works for which estimates have been sanctioned are not commenced withing two years from the date of sanction, a fresh estimate must be prepared and submitted for sanction with an explanation for the omission.

Rule 93 —do—.

Powers of Sanction.

175. The District Board may sanction estimates for all repair works, and for all original works not exceeding Rs.5,000, provided that before they are sanctioned:--

Notifn. no: 2035-1/LB 81-2 dated 4-9-28 and Lgo. no. L 4945-54/LB 81-28-5 dated 26-1-29.

(a) Estimates not exceeding Rs.2,500 (except repair estimates for and below Rs.1000 and original estimates for and below Rs.5000) shall be scrutinised by the Board Engineer, if any, or by the Executive Engineer of the Public Works Division concerned;

(b) Estimates exceeding Rs.2,500, but not exceeding Rs.4,000, shall be scrutinised by the Superintending Engineer of the Public Works Circle concerned;

(c) Estimates exceeding Rs.4,000, but not exceeding Rs.5,000, shall be scrutinised by the Chief Engineer.

176. Estimates for original works exceeding Rs.5,000, shall be sanctioned by Government in the General Department.

This Rule is to be inserted page

176A. Construction and Repair of School Buildings: District Boards are authorised (1) to carryout repairs to ale primary schoolbuildings made over to them charge, and (2) to undertake the construction of, or improvements to, schoolbuildings costing not more than Rs.2000, subject to the final bills being scrutinised by an officer of the P.W.D. not below the rank of a Subdivisional Officer.

G.O. No. E 726-30/Edn. 68-3-8 dated 26-8-32.

(a) such estimates shall together with plans be forwarded in duplicate by the District Board to th Chief Engineer for scrutiny;

(b) In cases where the estimates are corrected by the Chief Engineer, so as to increase the cost, he shall return them to the District Board for acceptance and re-transmission through him to Government for sanction; and

(c) The Chief Engineer shall, after scrutiny in cases where the estimates require no modifications, and after their receipt under clause (b) in other cases, forward the estimates for the orders of the Government.

G.O.No. L 168-83/RB 16-27-1 dated 13.7.27.

177. A District Board may delegate to its President the power to sanction Estimates for wells and other works up to Rs.1000 in each case, keeping within the grant made in the budget for each works. Lists of works so sanctioned shall be placed before the Board for approval at their next meeting.

Allotment of Funds.

Art 27, MAC VIII

178. It is a fundamental rule that the commencement of the execution of public works shall not be definitely authorised by any authority whatever unless properly detailed designs and estimates have been prepared and approved. Permission granted in orders on a Budget Estimate for the retention of proposed expenditure on a work conveys no authority for work and for incurring outlay until the above condition has been fulfilled.

Art 28, Ibid

179. No work should be commenced until an estimate has been duly sanctioned and funds allotted except in very urgent cases, under the special orders of Government or the District Board, specifying the necessity for a departure from the rule;

and in such cases, the estimates should be prepared with the utmost expedition and appropriation arranged for.

180. Sanction of a design and estimate by any competent authority conveys no permission for the commencement of expemditure on the work, unless it has been provided for in the Budget Estimate of the year. For each work, a design and an estimate have to be approved, and provision has to be made for the outlay within the official year out of the grant allotted for the head of classification under which the service falls.

~~181.~~ ~~The following~~ Prevention of lapses.

181 The following instructions are issued with a view to prevent lapses:-

1. Each District Board should maintain a list of all important works which are needed.

2. In addition to this list, there should be a complete programme of all works to be executed during a year, and a rough programme of works for three years, so that if, for any reason, works included in the yearly programme cannot be undertaken or savings are likely, suitable additional works may be selected without difficulty

(3) As works for which estimates are sanctioned in one year, may be carried out in the following year without further sanction, a sufficient number of sanctioned estimates should be kept ready in advance.

(4) Works once commenced should be carried on from year to year until completion without interruption, fresh works being undertaken only with due regard to the requirements of incomplete works.

(5) No works costing less than Rs.500 should be left incomplete for more than one year after it was started, and all other works should be completed within two years of their commencement.

(6) Payment being limited to the quantity of work actually done, as many works as possible should be started, provided the budget provision is sufficient to meet payments of all bills during the year and the conditions laid down in rule (5) above are satisfied.

(7) Payments to contractors should be made promptly. Measurements should be checked frecuently and payments for actual work done made from time to time, provided sufficient progress is shown at the time of each bill.

(8) Bills should be prepared with care and free from mistakes. They should not be returned without proper reasons.

(9) The progress of each individual work of importance should be considered at the meetings of the District Board and a review of the progress of all works made once a quarter and compared with programme.

(10) The services of non-official members of the District Board should be utilised in helping the local officers to secure the utmost progress in the execution of works. Deputy Commissioners Assistant Commissioners and other officers officially connected with the District Board should keep themselves in touch with the progress of works and see that inspection of works and preparation of bills are promptly made. All cases in which the lapses exceed 20% should be reported to Government with the explanation of

the Chief Executive Officer of the

the District Board concerned.

~~182.~~
Register of Estimates sanctioned and allotments.

182. All estimates and allotments will be entered in a register (Form No.31). When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in the column for remarks opposite the original entry, and a corresponding cross reference should be made opposite the entry of the revised estimate. Subsequent additions to, and deductions from, the sanctioned allotments will be noted with quotation of the orders relating thereto.

Rule 96 of the L.S. Rules, 1914

~~183.~~ Register of Works.

183. A register of works will also be maintained by each District Board in Form No.32, to show the comparison of the sanctioned estimate for each work with the expenditure incurred upon it from time to time. A separate page shall be kept apart in this register for each work.

Rule 97 -do-

~~184.~~ Schedule of Rates.

184. To facilitate the preparation of estimates a schedule of rates for each kind of work commonly executed shall be kept up in Form No.33~~3~~ in the office of each District Board. It should be based upon the schedule of rates used by the Public Works Department in that locality and should be passed annually by the Board in July of each year. It should not be acted on until it has been duly sanctioned

Rule 90 -do- and Rule 251, M.a.M.

Painting.	Per square of 100 feet.
Pitching.	-do-
Plastering.	-do-
Flooring.	-do-
Roofing.	-do-
Turfing.	-do-
Spreading of metal for new works and thorough metalling of roads to their full width.	-do-
Doors and windows.	per square foot.
Small metal work.	Per lb. avoirdupois.
Iron work wrought or cast.	Per ton.
Land.	Per acre.
Buildings of all descriptions.	Per square (100$q.ft.) measured on plan over all including verandahs, also per 1000 cubic feet including verandahs classified as (a) permanent, semi-permanent or temporary (b) plain, ornamental etc., and (c) single-storied or double-storied etc.

~~187.~~ ~~188.~~ Contracts.

187. Before any contract for the supply of materials or for the execution of any works, the cost of which is estimated to exceed Rs.1,000, is entered into by the District Board, tenders shall be invited by advertisement in at least one of the local newspapers, if any, and in such other manner as the Board thinks fit, from persons willing to enter into such contract.

188. The District Board shall not bind itself, and shall not be bound, to accept the lowest of any tenders.

189. Invitation of tenders.

Tenders which should always be sealed should be invited in the most open and public manner possible as specified above. The advertisement or notice

notice should in all cases state

(a) where and when the contract documents can be seen;

(b) when and where tenders are to be submitted and also opened;

(c) The amount of earnest money to accompany the tender and the amount and nature of security required in case the tender is accepted; and

(d) with whom the acceptance of the tender will rest. Authority should always be reserved to reject all or any of the tenders so received.

G.O. No. L 6482-91 — Lb 39-30-2 dated 10/2/31

Note:- In order to prevent the delay in the execution of road works necessitated by the time taken for the collection of materials after the tenders are finally decided, road repair works (annual or special) may be given away by the Presidents of District Boards without calling for tenders provided that the rates paid are in accordance with the schedule of rates in force in the Public Works Department.

Draft Rules published under Notifn. No. 2005 issued under G.O. No. 4277 L Dtm dated 12/11/31 in the Fort St. George Gazette dated 17-11-31.

190. The form of tenders for the execution of works should be fixed in consultation with the Executive Engineer. In general, tenders shall contain detailed specifications for each unit of the work to be executed, the materials, articles or goods to be supplied or the printing work to be done, as the case may be.

191. The President or in his absence the Vice-President shall, at the time and place specified for the purpose, open the sealed covers containing the tenders in the presence of such of the tenderers or their agents as may be present and until the sealed covers are opened, they shall be kept in the personal custody of the President or the Vice-President.

192. Overwritings, erasures or alterations in

in the rates shall not be admitted unless they are attested by the dated initials of the tenderer. The President or Vice-President shall, immediately on opening covers attest by his dated initials, all such over-writings, erasures or alterations.

193. The President shall prepare or cause to be prepared a comparitive statement of the rates tendered by the different tenderers.

194. The President shall pass final orders on all tenders received. He shall ordinarily accept the lowest tender, and if, in any case, he accepts any tender other than the lowest tender, he shall record his reasons therefor on the comparative statement.

Contractors' Bills.

Rule 105 of the LB Rules, 1914

195. Works done shall be paid for from the imprest as often as is necessary and once a month, or oftener if necessary, and a bill in Form 35 for each individual work, supported by payee's receipt shall be forwarded to the District Board. The payments made will be recorded in the Register of Works (Form No.32.)

Rule 108 -do- (slightly altered)

196. A register of District Fund Works sanctioned shall as soon as possible after the close of every month, be prepared in Form No.36 and produced for scrutiny during the ensuing local audit of the Board's accounts.

Elimination of annas in Contractors' Bills.

G.O.No. 7c 4683-189-8F 85-2 dated 18-2-26 and Comptroller's circular No:87 dated 16-3-26.

197. In payments to be made to contractors for work done, supplies made or services rendered, fractions of a rupee in totals of bills amounting to Rs.25 and above will be rounded off to the nearest rupee, i.e., fractions of less than half a rupee will be disregarded and half a rupee and over taken as a rupee. The totals of bills for less than Rs.25 will be rounded to the nearest anna. In all agreements with contractors, a

sanctioned by the Board, a note of which fact should be made in the register itself at the end of the list of rates under the signature of the President. All changes in the rates during the currency of the year should like-wise be sanctioned by the Board and the number and date of the resolution quoted in the remarks column under the initials of the President.

Rule 252, M&H M

185. The schedule should also provide for rates for collection and carriage of metal on the different roads dealt with by the District Board in Form No.34. The rates of carriage may be calculated according to the average distance of either the different parts of each road or of all the roads as may be considered convenient by the Board. The rates may be altered from time to time with the sanction of the Board in the same way as the rates for other articles in the schedule, as old quarries are exhausted and new ones are opened or the rates are otherwise affected.

~~186~~. Units of Work.

Rule 365, Madras L.B. Manual.

186. The following units of work are prescribed for the preparation of estimates:-

Description of work	Unit.
Earthwork.	Per 1000 cubic feet.
Brickwork.	Per 100 cubic feet.
Concrete.	-do-
Rise Work.	-do-
Collection of metal.	-do-
Spreading of metal for patch repairs.	
Rubble masonry.	Per 100 cubic feet.
masonry.	-do-
Stone work	Per cubic foot.
wood work	-do-

a specific condition as to rounding of payments as above shall be inserted.

Security for Performance of Contracts.

Rule 177, M.A.M.

198. Security should in all cases be taken for the due fulfilment of a contract, and this should be either in the shape of a lumpsum or a deduction of 10 percent made from the payments due from time ~~to~~ to time on account of work done. The securities taken shall also serve to cover ~~any~~ possible overpayments which may be detected on examination before final payment.

Rule 178 M.A.M.

199. It is the duty of the officer in charge of Public Works to bring to the President's notice any dilatoriness, bad work or other failure on the part of the contractor to fulfil the terms of the contract

Measurement Books.

Rule 99 of the L.B. Rules, 1914

200. All measurements of work done or of materials supplied will be recorded in a measurement book (Form No.37) to be kept by the Sanitary Inspector, Overseer or other Officers deputed for the duty of periodically measuring the work. The Measurement Book must be looked upon as a most important record, since it is the basis of all accounts of quantities whether of work done by daily labour or contract or of materials received which have to be measured or counted. Full particulars and the situation of the work measured must be given in the Measurement Book to admit of the work being readily idenfified and the measurements checked and also of the value of the work readily calculated.

Note:- A separate book should be kept for each big road or work and for smaller works one book may be used for a number of works of the same class but separate sets of pages should be set apart for each work.

work. This instruction should be carefully attended to by each subordinate or officer who writes up the Measurement Books.

Rule 100 of the LB Rules, 1914.

201. Outside each Measurement Book should be noted the names of the works and the exact period to which it appertains, thus 'from 1st July 15th December 1900', the earlier date being that on which it was brought into use and the latter that on which it was completely filled in and returned to the ~~Local~~ District Board Office. The pages of the book should be machine-numbered and no page should on any account be torn out nor should any entry be erased or effaced so as to become illegible.

Art 122, MAC Vol III

202. All entries should, if possible, be made on the spot in ink. But when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the contents or area column should however be made in ink in the first instance and not inked over. The should not be erased nor effaced so as to become illegible. If a mistake be made, it should be corrected by scoring out the incorrect words or figures and rewriting the words or figures and the correction thus made should be initialled. A reliable record is the object to be aimed at as it may have to be produced as evidence in a Court of Law.

Rule 101 of the LB Rules, 1914

203. Every measurement should be recorded by the Officer by whom it is actually made and bear his signature and date. The practice of entering measurements in note books, or on slips of paper and afterwards copying them into Measurement Books is strictly prohibited.

Art 123, MAC Vol III

204. The date of every entry should be invariably recorded. The omission of the date will be considered

considered a very serious offence as on it depends the possibility of check. It also reduces the chance of irregularities.

Art 124, Note VIII

205. The names of the contractors should be entered in full. When there is more than one contractor, care must be taken to show clearly the various portions of the work done by each.

Art 125, do

206. From the Measurement Book, all quantities should be clearly traceable into the documents on which payments are made and a reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the Measurement Book. No contract certificate or bill should be signed without thus crossing off the connected entry in the Measurement Book and the document on which payment is made, should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded

Check Measurements.

Art 128, do

207. Every opportunity must be taken by Presidents, Vice-Presidents or other members of a District Board deputed for the puppose, to check the accuracy of detailed measurements. A note of all such check with the date and imitials of the checking officer should be recorded in the measurement books.

Art 129, do

208. Final measurements for all works should be most carefully taken and should be the occasion for special check and scrutiny. The names of officers who checked the measurements should be noted.

Register of bills Received.

Register of Bills Received.

Art 263, MAC Vol III

209. Bills received for work done will be serially numbered in one series throughout the year and entered on receipt in Form No.38.

Completion Reports.

Rule 166 of the LB Rules, 1914

210. On the Completion of a work, a completion certificate in Form No.39 shall be furnished with prescribed certificates duly signed.

Register of Measurement Books.

Rule 103 do

211. All measurement books should be numbered serially and a register of them should be maintained in the District Board Office in Form No.40. The eventual return of all Measurement Books to the District Board Office for record must be insisted upon.

Rule 104 do

212. The President of the District Board will be responsible for seeing that Measurement Books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done for which certificates have been granted or muster rolls prepared.

Tools and Plant.

Arts. 167 and 174 MAC Vol III

213. Tools and Plant articles must be counted at least once a year, but it is not necessary that the count of everything should be made at the same time. The stock taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. A certificate to the effect that Tools and Plant articles have been counted during the year should be recorded in the monthly return of receipts, issues and balances for June. A register or account of daily receipts and issues should be maintained in Form No.41 and from this register the monthly return may be prepared in Form No. 42.

Stock Book for Stores.

Rule 269, M.A.M.

214. For all stores purchased, a stock book in Form No. 41 shall be kept up in which shall be entered all stores as they are received, and all issues as they are made.

Rule 270, M.A.M.

215. Articles required in the execution of Public works should be purchased only on estimates sanctioned by the District Board and all purchases made on account of stock and charges incidental to the same, such as railway fare, cartage, supervision, storage, contingencies etc., relating thereto should in the monthly cash account be debited under "F. Public Debt Stock Debts" and all issues therefrom should be credited to the same head by debit to the works for which the issues are made and all cash received by the sale of such stock should also be credited to the same head.

Rule 271, M.A.M.

216. At the end of each half year, rates must be fixed for each item of stock and the issues made during the half year ensuing at these rates. From private parties 10% over these stock rates should be recovered on account of supervision &c., and credited under a distinct head "F. Miscellaneous". At the end of the month, an abstract account showing the balance the receipts and the issues during the month and the closing balances under each item of stores in Form No.42. should be prepared for audit.

217. The balance of stock at the close of any one month should not exceed Rs.1,000 and the balance in hand should be verified at least once a month by the officer who keeps the stock book and every half year a balance statement of the stock in hand giving the particulars of rates shall be prepared and certified to as having been counted by some responsible

responsible officer of the District Board. Any discrepancy discovered between the book balance and the amount actually on hand should be reported to the Board for such orders as they may consider necessary. This statement should be scrutinised by the Local Auditor.

D. F. Works Executed by the P.W.D. of Government.

Rule 87 of the LB Rules, 1914

218. All works requiring a degree of professional skill not at the disposal of the District Board shall, as a rule, be carried out by the Public Works Department unless specially ordered otherwise.

G.O.No. L 4447-66-LB 99-22-1 dated 16-12-22.

219. With a view to lay down definitely the official relationship of Executive Engineers with Presidents of District Boards in regard to execution of works financed by the Boards, the following instructions are issued:-

(1) The estimates for all District Fund Works to be carried out by the Public Works Department will be sent to the President, District Board, for countersignature in token of approval; one copy will be retained and the other returned.

(2) After the estimates are sanctioned by competent authority, copies of the abstracts of estimates will be furnished to the Presidents of the District Boards for reference.

(3) A statement of the monthly expenditure on each work will be sent to the Presidents of the District Boards for information every month to keep them informed of the progress. In the matter of road repairs the nature of the works carried out will be shown in the remarks column in the same manner as for other works.

(4) The Executive Engineer's Notes of inspe-

inspection of District Fund Roads (instructions of a purely technical nature omitted) will be sent to the Presidents of the District Boards when they are of sufficient importance.

(5) Should the District Boards pass any resolutions on the monthly statement of expenditure or the inspection notes, the Executive Engineers will take such action as may be necessary to give effect to the said resolutions except in the case of any difference of opinion when the matter shall be referred to the Chief Engineer ~~(Roads and Buildings)~~ for orders

(6) The District Board will forward to the Executive Engineer of the District, a list of all the works required to be carried out by the Public Works Department during the ensuing year, for entering the probable cost of each work and for including any work or works which he may consider necessary. The Executive Engineer will then return the list to the District Board.

(7) Immediately the District Board Budget is submitted to Government, extracts of the portions relating to works to be executed by the Public Works Department will be furnished to the Executive Engineer with a view to his arranging for the preparation of the necessary estimates in time. As soon as Government sanction to the Budget is received by the District Board, extracts from the same will be furnished to the Executive Engineer so that the preparation of estimates for works disallowed by Government may not be proceeded with.

(8) The Presidents of District Boards will address all their requisitions and communications in respect of Public Works, to the Executive Engineers of the Districts concerned.

220. No work can be started without an Estimate sanctioned by competent authority and without necessary

G.O.Ms 491-9-Ab 177-26-2 dated 23.7.27.

necessary appropriation of funds. The rates regulating public works expenditure apply to District Board works as to State Fund works. Unless there are specific orders of Government authorising the execution of any work, the P.W.D should obtain the concurrence of the District Board concerned before starting a District Board work and debiting any expenditure to the District Board except as provided by standing orders; when there is a departure from the ordinary rules of procedure full explanation should be furnished to the District Board so that the budget of the Board may be so regulated as to meet all legitimate claims against it.

Prompt Execution of District Board Works by the P.W.D.

G.O.No. 26287-96-VP 10-27-28 dated 9/10/28 and
" 2. 25546-64-VP 10-27-59 " 3/10/28.

221. To enable the Public Works Department to fully work out the allotments made in the District Board budget for road works, the following instructions are issued:-

(a) The department of Public Works may incur excess expenditure up to a limit of 5 per cent of the estimate with regard to any work executed for a District Board.

(b) Where the expenditure is likely to exceed the above limit, the Public Works Department should give full explanation for such excess and obtain the permission of the Board.

(c) In respect of every work undertaken, the Executive Engineer will furnish the District Board with a completion report.

(d) The amount provided for one work may not be appropriated for another except with the previous approval of the Board.

(e) The Public Works Department must be responsible for the timely execution of the works and the

the proper up-keep of the roads.

(f) For the annual repairs of District Board buildings, provision calculated at 1½% of the value of buildings may be made in the District Board budgets.

(g) In regard to annual repairs of District Fund roads and buildings which are executed by the State Public Works Department for which necessary provision has been made by the District Boards in their sanctioned ~~estimates~~ budgets or for which funds are provided for by reappropriation of sanctioned grants, the submission of Estimates to the District Boards ~~Presidents~~ Presidents of for formal countersignature and sanction may be dispensed with and ~~that~~ in respect of estimates for these works, the officers of the State Public Works Department may exercise the same powers of sanction as they do in the case of ~~same~~ similar works executed out of State Funds. A statement of such works sanctioned should be furnished to the District Board periodically.

Note:- The District Boards will be well advised to arrange for the execution of all works costing more than Rs.500 in each case through the agency of the P.W.D.

Charges for Supervision, Tools and Plant.

Rule 19 of the Rules published under Notification No. L 5470 — LB 25-26-55 dated 5-2-27.

222. For District Fund works carried out by the P.W.D., charges for supervision, tools and plant shall be recovered from the District Board concerned at the following rates:-

(1) For supervision on the work 17½% on the outlay

(2) For Tools and Plant ½% - do -

Adjustment of charges for works executed by the P.W.D.

G.O.No. L 6287-96 - VP 10-27-35 dated 9-4-28.

223. The District Boards must promptly issue crossed cheques for the amounts claimed by the P.W.D.

P.W.D. for works executed in accordance with the foregoing rules.

Providing name - Stones of Villages on District Fund Roads.

G.O.No. R 1378-97-LR 547-26-2 dated 22-8-27 and G.O.No. L 8764-82-PP 72-27-1 dated 14-6-28.

224. The cost of providing name-stones of villages on District Fund Roads should be met from the ordinary repair grant in the District Board budget. If in any particular case the grant is insufficient, a special grant for the purpose may be sanctioned by the Board.

CHAPTER VII.

ACCOUNTS PROCEDURE AND MISCELLANEOUS PAYMENTS.

~~225.~~ Treasury Pass Books.

Rules 357, 358 & 359, MAM Art, 254 M.C.A.C Vol I and Rule 121 of the L.B Rules, 1914

225. All District Fund Receipts remitted to the ~~treasuries~~ treasuries of the District either in cash or by cheques and all payments made by cheques drawn by the President of the District Board on District and Taluk Treasuries and cashed therein shall be entered by the District Treasury in a Pass Book in ~~form~~ Form No.43.

Comptroller's circular No: 136 dated 1-10-28.

226. All transactions should be shown in the Pass Book in detail, i.e., each item of receipt and payment should be shown separately (vide ~~Article~~ Article 254, M.C.A.C.Vol.I). If any of the items entered in the Pass Book could not be traced in the District Board Accounts, the District Board should call for details and incorporate them in its accounts under the ~~a~~ appropriate heads.

227. The above rule does not apply to cesses, etc., remitted to the treasuries by the Revenue Department to the credit of District Funds. In such cases, it is sufficient if the total amount of each kind of cess for each class of Revenue is entered separately in the Pass Book.

Art 254(b), M C A C Vol I, and Rule 121 of the L B Rules, 1914.

228. The Pass Book shall remain in the custody of the President and it shall be sent to the Treasury on the 15th and on the last working day of every month for noting the transactions in detail. At the end of the month after the treasury cash account is closed and the figures agreed, the balance should be struck and entered in words and the Pass Book returned to the President before the 8th of next month.

239. The President shall examine the Pass Book on its return and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the Receipts, payments and balance shown in it and in his own cash book.

Rule 254(c) in CAE Vol I, and Rule 123 of the LB Rules, 1914.

~~230~~. Cash Book.

230. The general cash book of the District Board shall be kept in English in Form No.44 by the ~~Local~~ District Board Accountant. It shall be a substantially bound volume with sufficient numbe. of pages to contain at least one year's transactions. It shall be carefully paged before being brought into use.

Rule 352, MA Manual.

231. All moneys received and remitted to treasury shall be entered in the cash book (Form No.44) on the receipt side, against appropriate budget heads of account. All payments shall also be likewise entered in the book on the expenditure side against budget heads, the vouchers being numbered in a monthly consecutive series.

Rules 83 and 100 of the LB Rules, 1914.

232. : The column " Transfers " in the ' cash book shall be employed for rectification of errors in classification by plus and minus entries, for adjustments of advances on bills by credit to "Advances" and debit to a head of expenditure, for adjustment of sums deducted out of contractors' bills by credit to "Deposits" and debit to a head of expenditure and of any items paid out of deposits by way of credit to a head of revenue.

Rule 125 —do—

~~233.~~ Transfer Entries and Adjustments.

~~233~~ Transfer Entries and Adjustments.

Rule 357, M A M

233. Adjustments are necessary for transferring an item from one head of account to another in order chiefly to:-

(1) rectify an error of classification in the original accounts.

(2) adjust an item of expenditure on receipt of a bill against an advance or when an advance is written off,

(3) credit to a head of receipt by debit to deposit.

(4) charge to a head of expenditure by credit to deposits a sum due on a contractor's bill, which sum is retained as a security deposit,

(5) credit to a head of revenue, by debit to a head of expenditure a sum withheld from a contractor's bill, in payment of amounts due by him,

(6) adjust refunds of revenue or recoveries of expenditure by deduction from the heads of revenue or expenditure concerned,

(7) account by debit or credit to its proper head, for an inter-departmental and other transaction in which cash does not actually change hands,

(8) or to credit lapsed deposits to the District Fund (Vide Rule 278).

Rule 358, M A M

234. Transfer adjustments should always be made as soon as the necessity for them is discovered. No adjustments should, however, be made on account of (1) and (6) except in the accounts of the year to which the error of classification, the item of revenue refunded or the item of expenditure recovered, appertain

If, in other cases, the errors are discovered after the accounts of the year have been finally closed, the corrections should not be made in the closed accounts, but necessary entries made in the accounts of the current year.

Rule 359, M.A.M.

235. For every transfer adjustment, a transfer entry will be drawn up in Form No.45 showing the head or heads of accounts to be credited and the grounds upon which the adjustment is made. The entry will be passed by the President and will then be entered item by item, briefly in red ink in the cash book and the register of receipts and payments (Vide Rule 238) against the item or date concerned. The entries affecting revenue or receipt heads shall be posted in the receipt abstract and those affecting expenditure heads ~~abstract~~ in the expenditure abstract whether they are debits or credits. Debits to revenue heads and credits to expenditure heads will be posted as minus entries. Where there are numerous items under any head, the totals may be entered, the individual items being noted separately. At the end of the month the ~~xxx~~ total of the red ink figures shall be made in the abstract registers of receipts and payments but before they are entered, the net total of the receipt heads shall be agreed with the net total of the payment heads.

Rule 124 of the L.B. Rules, 1914.

236. The President shall close his cash book once a month and the balance shown in it must be made to agree with that of the Pass book as follows:-

Balance as per cash book .. Rs.

ADD

1. Amount of uncashed cheques (as ~~per~~ detailed below)

ii Revenue or other sums credited on behalf of the ~~Local~~ District Fund in the Treasury but not credited in the ~~Local~~ District Board Accounts. ---------

Total..

EDUCT

1. Money taken to the accounts of the Board but credited in the Pass Book in the following month. ---------

Total..

Balance as per Pass Book. ---------

Rule 124 of the LB Rules, 1914.
Rule 363, MAM.

~~237.~~ Abstract Registers of Receipts and Payments.

Rule 126 of the LB Rules, 1914

237 All the entries on the receipt side of the cash book shall be posted day by day and one by one into the Abstract Register of Receipts (Form No.46) and all the entries on the payment side of the cash book shall be simlarly posted into the abstract register of payments. (Form No.47).

Rule 127 —do—

238. On the last day of the month, the abstract registers of Receipts and Payments shall be added up and the totals up to the end of the previous month added to those of the month and grand totals made from 1st July up to date.

Rule 128 —do—

239. In these abstract registers, the amounts sanctioned in the budget estimates for the year shall be entered at the top of the columns provided for the several major and minor heads of account. If during the year or in the revised estimate for the year any additions or alterations are sanctioned in the grants, they shall be noted in the registers in red ink

with plus and minus signs, as the case may be , the orders under which the additions or subtractions have been made being cited in the registers.

Cash Account Current.

Rule 136 of the LB Rules, 1914; Comptroller's circular no: 2177 LBD dated 19-1-21.

240. By the 20th of the month following that to which it relates, an account current in Form No.48 shall be made out in the District Board Office and placed before the Finance Committee for review and approval. The monthly accounts shall be forwarded by the 25th of each month following to the Comptroller, Local Audit Department, with a detailed explanation of the differences, if any, between the closing balance as shown in the accounts and the treasuryes pass book and of the action taken for reconciling such differences.

Rule 137 of the LB Rules, 1914.

24
~~242~~. In examining the accounts of the District Board, the Finance Committee shall see that (1) the books and accounts prescribed for the District Board Office have been posted to the end of the month for which the accounts of the month are submitted;

(2) the Pass Book has been checked with the cash book and made to agree

(3) all payments are duly supported by vouchers and the vouchers are in due form and contain acknowledgements of the right parties for amounts due, and that they have been duly cancelled

(4) the revenues collected during the month by the District Board Agency have been duly remitted and without delay to the treasuries in the same month;

(5) every item of expenditure is covered by proper authority;

(6) all necessary steps have been taken for the adjustment of outstanding advances;

(7) crossed cheques have been issued on account of contributions due by the District Board to Government and other Local Bodies;

(8) the objections taken by the Comptroller have been promptly attended to;

(9) the totals in the columns "Transferred" on both sides of the cash book ~~xxxxxx~~ correspond; and

(10) generally the accounts have been carefully, accurately and properly prepared.

242. The fair copy of the District Board Monthly Account sent to the Comptroller every month should be signed by the chairman or members of the Finance Committees in token of the examination of the accounts as indicated in Appendix IX. The Audit Notes with the remarks of the President or Vice-President should be placed before the District Board for review at their meetings and copies thereof sent to Government along with the Proceedings of the Board.

G.O.Ms.1030-41-LSG 14-16-2 dated 2-8-16.

243. A Memo showing the amount of cheques that remained uncashed at the end of the previous month, cheques issued and cashed during the month and balance of uncashed cheques should be appended to the cash account current with details of cheques uncashed. The amounts of cheques issued and paid will be noted from the cash book and the treasury pass book respectively while the details of uncashed cheques will be gathered by a comparison of the entries in the cash book with those in the pass book.

Based on well established practice

244. No new head of account shall be opened in the monthly account without the sanction of the Comptroller.

~~245.~~ Alteration in Treasury Accounts.

245(a) At the end of the year, the Treasury Officer should verify the balances at credit of each fund in communication with the Comptroller on the one side and the officer or Committee administering the fund on the other. The balance on the Comptroller's books is the balance acknowledged by Government and the Treasury Officer should follow it and not the local accounts as his standard.

Art 264, Pub. Ac. Vol I

(b) The reconciliation of their balances with those of banking accounts maintained in treasuries is the work of ~~Local Bodies~~ the District Boards. This work must be done month by month and a comparison of the entries in the Treasury Pass Book with those in their own accounts will enable the District Boards to discover the causes of all differences and to take the needful action for adjusting them. The Statement of Verification provided for in the Monthly Account should invariably be filled up. The difference between the closing balance as shown in their accounts and that shown in the Treasury Accounts should be explained as indicated in Rule ~~165~~ 236 supra.

(c) Alteration in accounts should not ordinarily be made in the office copies and books after the monthly accounts are despatched to the Comptroller. But when such corrections are absolutely necessary and made accordingly, they should be simultaneously reported to the Comptroller, Local Audit Department.

Based on well-established practice

~~246.~~ Petty Cash Book.

246. The clerk of the District Board Office shall maintain a register in Form No.49 wherein shall be entered all sums received in the office from District Board servants or private persons. Revenue paid direct to the treasury need not find a place in this register. He need keep only a record of the money which passes through the District Board Office.

Based on Rule 328, MAM

247. All moneys drawn from treasuries, such as pay of establishment, etc., (and not immediately disbursed) should also be brought on this book, as also cheques drawn in favour of contractors or others and not delivered to payees. As money is disbursed and cheques are handed over, they may be charged off in this book.

248. The Petty Cash Book should be closed at the end of every day and the balance should be struck and stated in words. When a remittance is to be made to the Treasury with which the Board banks, a line shall be drawn across the register and the remittance will be noted in the last column.

Based on Rules 329 and 330, MAM

249. The President shall examine the entries and the closing balance and set his initials to the closing balance in token of the correctness of the amount with him.

~~250.~~ Overpayments.

250. The privilege of drawing money for District Board expenditure is restricted to responsible officers. Countersigning and passing officers are responsible for any loss which

Rule 142, Madras LSG Manual; Art 23, MCAC Vol I.

which may arise from their culpable negligence.

~~251.~~ Defalcations and Losses.

251. ~~Local~~ District Boards will, immediately on occurence of loss of District Fund money or stores, report the same to the Deputy Commissioner, who will report it to Government immediately. When the matter has been fully enquired into, a detailed report should be submitted to Government stating the nature and extent of the loss, and showing the errors and neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery. Should any delay be apprehended in inquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once.

Art 38(a) MCAC Vol I; G.O. No. 8487-527/ML 185-05 dated 17.4.11.

252. Petty misappropriations committed by ~~Local~~ District Board Servants or losses due to accidents or thefts in the houses of those servants or while money is in transit to the treasury should also be reported to Government. But the Comptroller's opinion or advice may be obtained if it is likely to be of use in preventing their occurence in future. The submission of such report does not however debar the local authorities from taking further action which may be deemed necessary.

Art 38(b), MCAC Vol I

Last sentence of art 38(a), MCAC VOL I

~~253.~~ Erasures.

253. Erasures in any account, register, schedule or cash book are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted: the President or the Vice President should set his initials to each of such corrections in authentication. Special

Based on Art 39, MCAC VOL I

Special care should be taken by the President as regards all vouchers and accounts showing signs of alteration.

~~254~~. Annual Accounts and Administration Report.

254. A report on the administration of the District Board of each year shall be prepared and submitted in time to reach the Government not later than the 1st of October of the succeeding year accompanied by a statement showing the receipts and expenditure of the Board in the year under report under the prescribed budget heads. It shall be prepared in accordance with the instructions contained in Government Order No. 8850-62/LB.234-12-2 dated 12-5-1915 and which are printed in Appendix X. A statement of Assets and Liabilities (Form 57 K) should also accompany the Administration Report.

~~255~~. Custody of Money.

255. Office funds must be deposited at the close of each day in the Cash Chest, the key of which should be kept by the official entrusted with cash transactions. He should be forbidden to keep office funds in his personal custody or mix them up with private money. Cash chests of the District Boards may be lodged in the Government treasury for safe custody with the previous permission of the Deputy Commissioner of the District which will be granted only when room is available in the treasury.

G.O.No. L 4718-37/LB 144-23-3 dated 5.1.28

~~256~~. Contributions.

256. The following contributions, which are all of the nature of normal charges, are payable by the

the issue of crossed cheques, in favour of Treasury Officers and other officers, for transfer adjustment in the treasury accounts, and due provision for the same should be made in the budget.

(i) (a) Maintenance Charges of Local Fund Dispensaries :- The entire charges on account of Local Fund Dispensaries excepting the pay of the Sub-Assistant Surgeons and cost of Europe Medicines are payable by Local Bodies in the proportions fixed by Government. These are of two kinds, Fixed and Varying Charges. The Fixed Charges, such as Charge Allowance to Medical Officers, Establishment, house rent and fixed contingencies are payable annually on receipt of intimation from the Comptroller of the amount due, based on the figures in the State Budget Estimates. As regards varying charges, such as bedding and clothing, furniture, country medicines and midwives' articles, the quota due by the District Boards shall be based on the bills of cost of the articles supplied by the Government Medical Stores. The amount is creditable to the head "Medical Stores". The amount is creditable to the head ' Medical

Art 252, Mysore Vol I.

G.O. No. 7180-90-Ci-164 dated 6-12-19 and para 49 of the Mysore Medical Code.

Note. - Sub Asst Surgeons in independent charge of Local Fund Dispensaries are granted a charge allowance which is fixed at Rs 10 in a Maidan place, at Rs 15 in Semi Malnad and at Rs 20 in a Malnad place.

(b) Construction and Repairs of Local Fund Dispensaries:- The adjustment of the cost of construction and repair of Local Fund Dispensaries will be met from State, District and Municipal Funds in equal proportions.

The contribution payable by the local body should after the estimates for the works are sanctioned by Government be credited to 'Public Works Deposits' before the works are undertaken to the extent of the funds that can be made

made available out of the budgets of the Local Bodies concerned for the year. The Presidents should issue crossed cheques in favour of the Executive Engineer. The difference between the amounts contributed and the actual outlay need not be watched and adjusted as it will be small. The Presidents of District Boards may require early execution of works and where any such work in full or in part is found unnecessary and is consequently abandoned, they may claim and obtain refund of the amount of contribution or proportion thereof as the contributions will be, in such cases, large. In any case, the accounts of the District Boards and the Public Works Department should be settled annually.

(c) Contribution towards pension on account of the Medical Staff of Local Fund Dispensaries:- Contribution towards pension on account of the pensionable staff of the Local Fund Dispensary Establishment, such as Compounders, Midwives and Dispensary Attendants, shall be paid annually by issue of crossed ~~xxx~~ cheques drawin in favour of the Treasury Officers concerned for transfer credit to 'XI Pensions and allowances '. The amount ~~xxxx~~ payable shall be based at one-ninth of the salary of the said staff as provided for in the ~~respective~~ budgets of the respective Boards.

(ii) Contribution on account of Veterinary Hospitals and Dispensaries:-

(a) The entire initial cost is payable by the District Board to which the Municipal Council may contribute on-third.

(b) A lumpsum annual contribution of

G.O. No. D 10535-54 -C.V. 33-07-4 dated 31st March 1928.

of Rs.300 for a Hospital and Rs.150 for a Dispensary is payable by the District Board to Government towards maintenance charges. If the Hospital or Dispensary is situated in a Municipal Town, the Municipal Council shall contribute one-third of the contribution to District Funds by issue of crossed cheques drawn in favour of the Treasury Officer of the treasury with which the Municipality has a banking account.

Note:- In respect of Veterinary Institutions located in hired buildings, one-half of the amount actually spent by Government on house rent will be recovered from the District Board in addition to the lumpsum contribution referred to above. The Municipality will pay the District Board 1/3 of the amount contributed by theDistrict Board to Government.

(c) The cost of construction and repair of Veterinary Hospitals and Dispensaries is met from State, District and Municipal Funds in equal proportions. In the case of institutions not situated in Municipal area and those situated in minor municipalities which are unable to bear such extra cost, the cost is divided equally between District and State Funds only.

G.O. No. J.C. 3010-27-AHS 16-22-17 dated 5th Nov 1924.

Note:- Repairs of Veterinary Institutions located in buildings belonging to Local Bodies should be executed promptly by Local Bodies.

(iii) Contributions towards pension of the pensionable staff of the District Board Employees:- Contribution towards pension calculated at one-ninth of the sanctioned salaries of such employes as are eligible for pension shall be paid from out of the provisions made in the budget estimates

Comptroller's circular No: 222-4 dated 18th Feby 1921.

estimates of the District Boards. One-twelfth of the amount so arrived at by actual calculation shall be drawn along with the pay of the establishment and paid by issue of crossed cheques drawn in favour of the Treasury Officers concerned for transfer credit in the treasury account to "XI Pensions and Allowances".

(iv) Contribution payable to the Sanitary Department for the supply of Vaccine Lymph.

G.O.No. G 9466-87 Sany 84-29-7 dated 12-3-31.

The amounts of contribution payable by the District Boards are fixed as follows for a period of five years from 1st July 1931:-

District	Amount of Contribution. Rs.
Bangalore	2,605
Kolar	1,442
Mysore	3,840
Tumkur	1,661
Kadur	756
Shimoga	1,725
Chitaldrug	1,219
Hassan	1,712
Total Rs.	14,960

(v) Contribution payable to the Agricultural Department for Economic Development Work:-

G.O.No. L 966-83-AD 11-31-1 dated 16-7-31.

(a) The contributions levied are to be limited to the amount likely to be actually spent and may, for this purpose be levied in instalments with reference to the cost of operations undertaken and actually in progress, instead of the full amount allotted in the District Fund Budget being drawn.

(b) If the contributions cannot be arranged to be received in time for all the works to be completed before the close of the official year, extra expenditure to the extent of the unspent

unspent balance may be permitted in the succeeding year by ~~obtain~~ obtaining supplementary grants to the extent of the unspent balance of the year instead of refunding the lapsed portion of the contribution.

(c) The amount provided for in the District Fund Budget may be drawn before the close of the year for utilisation during the next official year, needful provision being included in the state Budget for the purpose at budget time with reference to the provision made in the District Fund Budget.

(vi) Payment of Pension charges of Officials whose pay is met entirely from District Funds:-

G.O.No. RL 2055-73/SSA 11-78-2 dated 3-9-28.

Pensions due to retired officers earned by service under each District Board are paid at the Treasuries. The following procedure will be adopted by the District Boards for payment of the charges incurred in the first instance from the State Funds on this account:-

(1) The scale of pension charges debitable to each District ~~body~~ Board will be intimated to it, as also all additions to it due to new pensions being sanctioned and subtractions from it due to the death of pensioners.

(2) The District Board will go on paying monthly by means of a crossed cheque the amount payable by it from time to time as per the above scale, without any further monthly demand by the Comptroller.

(3) A statement will be sent annually to each District Board by the Comptroller, showing the up-to-date scale and the receipt of the proof of continued existence of pensioners.

(4) Any excess that may have been paid by the District Board on behalf of a deceased pensioner for a period subsequent to his death will be refunded to the Board by the Comptroller.

(5) In the Audit Office, Pension Audit Reg-

Registers will be kept in such a way as to show readily the receipt of the pension charges from the ~~bodies~~ Boards, the amount of pensions disbursed to pensioners and the amount remaining undisbursed so that the amount if any paid in excess by a local body may be readily found out.

(vii) Other Contributions:- Audit charges and any amounts payable by District Boards to State Municipal or other Funds, as per agreements entered into by them, shall be paid on receipt of intimation from the Comptroller or other Government Officer, to Government Treasury with which the Board has a banking account.

256A ~~256-C~~. Simultaneously with the issue of crossed cheques in respect of amounts due by the District Board, intimations thereof (containing full details as regards (i) requisition number and date (ii) bill number and date (iii) nature of payment and (iv) period to which it relates, etc.) should be sent to the Officer at whose instance crossed cheques are issued and whose claim is settled

Grants-in-aid

257. Grants-in-aid to Vaidyasalas and Davakhanas by Local Boards will be regulated by the following rules:-

G.O. No. R 7528-36/LD 19-12-41 dated 30-12-20 modified by G.O. No. R 11141-51/LS 43-20-9 dated 6-4-21; and G.O. No. L 6401-9/LSB 17-28-41 dated 30-3-29; Sec: 74 of the District Boards' Regulation.

(1) The grant will be determined in each case with reference to the efficiency of the institution

(2) Grants may be given for rents of buildings supply of medicines and establishment.

(3) Application for grants should be made before the 31st December of each year to the District Board.

(4) A grantein-aid not exceeding Rs.30 per mensem to start with, may be granted in each case on account of the pay of the Vaidyas according to

to the merits of each case and after watching the progress of the institution the grant may be gradually increased up to Rs.50 with the sanction of Government. The Vaidyas cannot be treated as permanent servants of the Board entitled to the benefits of the Service Regulations and their services cannot also be treated as pensionable. The Vaidyas may recover fromthe patients who are able to pay a suitable fee for valuable medicines supplied by them, very poor people being treated free.

(5) The institutions should be inspected twice a year by an officer or officers nominated by the Board.

~~Nxtxxx

Scholarships granted for Technical Education.

Sec: 100(2) of the District Boards' Reforms; G.O.No. L 5515-31/LB 6-25-35 dated 13/3/28 & " L 4058-74/LB 6-25-37 " 5/12/28

261. (1) The scholarships shall be called the District Board Scholarships, the grant of which shall be determined by a resolution of the District Board concerned. These are granted only for Technical education ~~such as~~ connected with Sericulture, Horticulture, Agriculture and such other subjects as are not of a general nature and are granted in the first instance for one year and continued at the end of every year by periods of one year at a time till the training is complete. The recipients of such scholarships shall enter into an agreement with the District Board either to serve the District Boa rd or the State for a period of at least three years, failing which the scholarship shall be refundable to the Board concerned.

(2) In the Audit Register prescribed for record of establishment and other recurring charges a separate set of pages ~~for~~ shall be set apart for record of expenditure connected with scholarships

(3) The rules relating to the grant of scholarships by District Boards for Technical education are laid down in Appendix XI.

Grants for Rural Reconstruction

G.O.No. L 3432-41-LB 110-26-1 dated 26-11-26.

262. The contributions made by the District Boards for purposes of rural reconstruction should be credited to the Village Panchayat Funds. Cheques should be issued for the amounts of contributions in favour of the Panchayets concerned

Payment of the cost of Neo-salversan.

G.O.No. L 6573-93/Med 110-25-2 dated 28-3-23.

263. Tubes supplied by the Sanitary Department. A sufficient number of neo-salversan tubes shall be supplied by the Senior Surgeon to the Presidents of District Boards with instructions for their use on indents from them and the quota due from the Board

Boards should be paid by means of crossed cheques issued in favour of the local Treasury Officers, on receipt of bills from the Director of Health. (Vide Rule 256(vii) supra ~~infra~~).

Expenditure on account of Sanitary Arrangements during Jatras and Car-festivals.

264. It is the duty of the District Boards to see the sanitary arrangements during jatras and car-festivals and take effective measures for the preservation of public health in consultation with the sanitary officers of the District. In what proportion the actual expenses incurred on the Sanitary arrangements are to be shared by the District Board in connection with the jatras held will be decided by Government upon the report of the President of the District Bosrd in each case.

G.O. No. 1956-67-LSG 114-90-10 dated 23-8-92

Cost of Breeding Bulls.

265. The cost of breeding bulls supplied to District Boards or raiyats has been fixed at Rs.150.

G.O. No. R 11156-65-LSG 38-19-12 dated 25-3-20.

Housing the Veterinary Staff deputed for duty and the Veterinary dispensaries.

266. The District Board authorities entrusted with the management of jatras or cattle fairs should make suitable provision for housing the Veterinary Staff deputed for duty and the Vererinary dispensaries opened in connection therewith.

G.O. No. J.C 6139-58/AGR 111-23-3 dated 8-4-24.

Anti- Rabic Treatment charges.

267. The expenditure to be borne from the District Funds on account of anti-rabic treatment of District Board employees and indigent patients is regulated by the rules published in Appendix XVII to M.C.A.C. Vol I. (Appendices and Forms).

Register of Deposits.

268. A register of all deposits paid to the credit of the District Fund should be maintained

maintained in form No.50. Separate sets of pages may, if necessary, be set apart for each of the following classes of deposits:

Rule 129 of the LSS Rules, 1914

(i) Deposits by renters, i.e., those who farm out local revenue;

(ii) Deposits by contractors, i.e., those who undertake to execute any work for the Local Board;

(iii) other deposits.

Rule 130—do

269. No sums are to be credited in the deposit register which can be carried to any other head of account, for example, revenue paid to the credit of the District Board on account of a demand not yet due should at once be carried to the proper budget head and should not be placed in deposit.

Note:-(1) Earnest money deposited by intending bidders at an auction need not be brought on the deposit accounts, except in the case of successful bidders. They should however be shown in the cash book. The refund of the former should be made immediately the auctions are closed and the acknowledgments of depositors obtained in the statement of earnest money deposits prepared at the time of auction. Should it, however be found not possible to refund any of the amounts on the day of auction, they should be brought on the District Fund deposit accounts under "Other Deposits."

Note:-(2) Deposits made by the renters of tolls etc., and by private parties for the execution of works for which they are liable, not being returnable to the parties concerned, should always be received in cash and credited to the District Fund as soon as they are received. But deposits paid by renters towards the end of a year on account of the next official year should be placed in deposit and

should be placed in deposit and credited by transfer adjustment to the revenue head concerned only after the commencement of the year to which they relate.

NOTE(3).- Pay, or other allowances should not be placed in deposit on the ground of the absence of the payee or for any other reason.

Rule 131 of the L.B. Rules, 1914.

270. Each part of the register will open with the details of previous year's outstanding balances as shown in the previous year's register or pages of the register. The deposits received during the year will then be entered in the proper part, as each transaction occurs. At the end of the month, a total of the deposits received during it, should be made and the total reconciled with the corresponding figures in the monthly classified abstract and intitialled by the President. Repayments in cash or by transfer should be noted against the original credit in the column for the month in which the refund is made or adjustment affected and a total of the postings should be made at the end of the month and agreed with the corresponding figure in the classified abstract. A plus and Minus Memo of deposits showing the opening balance, receipts, total, expenditure and closing balance of deposits shall also be prepared every month.

~~271~~. Payment of deposits and of lapsed deposits.

Rule 132 -do-

271. Refunds of deposits in cash should be made on vouchers in Form No.51. They should be passed for payment only when the President has satisfied himself by a reference to the Deposits Register and the Accountant has certified that the deposit is actually

actually outstanding. A note of refund should be made in the cash book and the deposits register against the original credit entries and initialled by the President.

Rule 133 of the L&S Rules, 1914.

272. In transferring to the proper service head of the District Fund accounts, the amounts of deposits, the following procedure should be observed:-

The transfer of amounts from deposits to proper heads is purely a transaction within the District Board Accounts, and in no way affects treasury balances and accounts. It should be made by simple book transfers and never by drawing money from and remitting it again to the treasury. There should be a voucher in support of the debit to deposits; and the voucher should be in the same form as for cash payment, (Form No.51), and be signed by the President. The head to which the amount is transferred should be noted in red ink on the voucher. The payment, will, of course, be noted in the Deposit Register and both credit and debit in the cash book under the respective heads. For the purpose of distinguishing these book adjustments from cash transactions, the entries on this account should be made in red ink in the General Cash Book.

Rule 134 -do-

273. The deposit balance should not be drawn upon to meet charges debitable to the general funds of the District Board. But deposits remaining unclaimed for three complete account years should be transferred to the revenue head as 'Lapsed Deposits'. If claims are subsequently made and admitted, the amounts concerned may be refunded as a Miscellaneous

Miscellaneous charge from the general balance of the District Board. A note of refund should however be made in the cash book and the deposit register against original credit entries and initialled by the President.

NOTE K.—Deposits given as securities by District Board employees shall not be claimable till after the lapse of six months from the date on which the depositor leaves service under the District Board.

Rule 135 of the LB Rules, 1914.

274. In July each year, all the outstanding balances which are not to lapse to the benefit of the District Fund according to the above rule, should be transferred to the next Year's register or subsequent pages of the same register and when a claim for refund is preferred and the payment of deposit is made, the fact should be noted not only in the current register but also in the register of that year in which the item was credited to the District Fund so as to guard against a second repayment.

Rule 37½, MAM

275. SECURITY DEPOSITS :- Such of the District Board employees as handle the Board's money or stores shall furnish such security as may be fixed by the Board from time to time. Secutities deposited in cash shall be entered at once in the cash book of the District Board and the deposit register and paid into the treasury like revenue; and a separate register shall be maintained in Form No.52 of all security and other deposits not paid to the Board in cash, namely, deposits in Savings Bank, Government Pro-notes, ~~local~~ District Fund and other debentures. Particulars should be given in column 10 as regards the number of the Pro-

Pro-notes or ~~debentures~~ Savings Bank Pass Book. The balances of all securities as shown in the register should be verified with the Savings Bank Pass Books and the Government Pro-notes or debentures or the Comptroller's acknowledgments of them, if they have been sent to him for safe custody, whenever at the end of the month there is a change in the balances. At the end of the year, the President should verify all the balances with those shown in the Savings Bank Pass Books or with the Government Pro-notes and debentures or with the annual account of the Comptroller, showing the securities held by him if any, on account of the District Board and others. A certificate of such verification should be recorded in the register.

Note. — Model forms of security bond are given in Appendix XIII.

~~276.~~ Register of Advances.

276. When advances other than permanent advances are made under special orders of the Board or of the Government (for instance, to persons collecting labour for works etc.,) a register will be maintained in Form No.61. All the balances outstanding at the end of the previous year will be first entered in it and then each advance made during the year will be entered as soon as it is made. The total of the advances made during every month, as shown in this register, should be agreed with the corresponding total shown in the monthly cash account and in the plus and minus memo of debt head balances and the entry in the advance register should be intialled by the President of the District Board in token of such

such agreement. When an advance is recovered in cash or adjusted by deduction from a bill or by transfer adjustment, the amount should be noted against the original advance in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries should be totalled at the end of the month and the total agreed with the corresponding credit under "Advance" in the monthly account. When there is a change of incumbents in the office, the outgoing and the incoming officers should examine the register and attest it. The register should be balanced at the end of the year and the details of outstanding balances carried forward to the next year.

NOTE :- Advances should be made only on proper authority previously obtained. When so made, they should be recovered or adjusted within a period of three months, unless the authority sanctioning the advance orders otherwise.

App: III to the Nilgiris Securities Manual.

276A. Floating of loans by District Boards. The general procedure to be in connection with loans floated by District Boards and the payment of to Subscribers is given in App: XIV.

~~277~~. Register of Loans.

Rule 375, M.A.M.

277. The transactions in regard to loans contr by a District Board shall be recorded in a reg in Form No.53. When a loan is repayable by means of a sinking fund, a separate account sh be maintained of the sinking fund in Form No.5 (The payments to sinking funds, should with t sanction of Government, be invested through Comptroller as they fall due. The amount to invested should be placed at his disposal in Treasury and should include besides the inst due, any uninvested balance of previous inst and of interest realised and remitted by the Comptroller. The Comptroller will furnish District Board with an account of the inve

investment after it has been made and will also remit to it any balance which may be left after the investment has been made). This amount should be credited to the District Board in the accounts of the treasury with which it banks. Care should be taken that any balance as credit of the sinking fund is not devoted on any account to the general purpose of the Board.

Rule 376, M&A M

278. In order to watch that the funds raised by a loan or special contributions or endowments are appropriated to the purpose for which they are raised, an appropriation register shall be maintained in Form No.55. The receipts and payments shall be posted from the monthly cash accounts as soon as they are ready. Without the sanction of Government, previously obtained, no portion of such funds shall be appropriated, even temporarily, to any object other than that for which they might have been raised. Separate pages or sets of pages should be set apart for each endowment or fund. There should be an abstract at the beginning of this register, showing the monthly closing balance of each fund.

Railway Cess

Sec: 68 of the District Boards Regn as amended by Regn: II of 1932.

279. (1). The District Board may levy with the previous sanction of the Government and subject to such rules or orders as may be framed by the Government in this behalf a railway cess not exceeding six pies in the rupee on all items of revenue on which local cess is levied.

(2). The cess levied under sub-para (1) shall, unless it is required for immediate use, be deposited in the Mysore Government Savings Bank or in any other Bank approved by the Government or invested in securities approved by the Government.

(3) The cess and the interest or other income derived from its investment in a Bank or in securities or on construction of a railway or

or tramway shall, except as provided in sub-para (4) be utilised subject to such rules or orders that may be framed by the Government, for all or any of the purposes specified below:-

(a) for a the construction, maintenance and management of tramways and railways and other charges incidental thereto.

(b) for discharging the loan or loans raised by the Board, for the construction of tramways and railways and for payment of interest thereon and other expenditure, incidental therto, and

(c) for guaranteeing the payment of interest on capital expended on any railway, tramway or other works which may directly improve the means of communications within the District or between the District and other Districts.

(4) The whole or any portion of the interest or other income derived from investment of the railway cess in a Bank or in securities or on construction of a railway or tramway may, with the previous approval of the Government and subject to such orders as may be made by it, be utilised for works which may improve the means of communications in the District, provided it is not immediately required for the purposes specified in clauses (b) and (c) of sub-para (3).

280. Statements required to be furnished to Government along with the annual budget estimates in regard to the Railway Cess should be on the lines indicated in the chapter on budget. A pro forma account should be kept by all District Boards authorised to levy the Railway Cess.

~~281.~~ Register of Investments.

281. District Boards may invest only surplus funds not required for current charges (a) in the Government Savings Bank, (b) in Government loans, (c) in the Apex Bank of the State, and (d) with the previous sanction of Government, in any Bank in Mysore and vary such investments or dispose of them with the like sanction.

G.O.No. Fe 4588-97/8F 173-19-2 dated 4 2/20 and u D 10897-918/C.S. 82-26-4 " 7 6/27) & 62(2) of the District Boards Regn

282. A register of Government of Mysore and other securities held by the District Board as its property should be maintained in Form No.56. This will show all investments belonging to the Board, the purpose for which each is held being stated in the column provided therefor, the orders of Government or of the Board as the case may be being quoted against each. No investment should be written off this register unless disposed of absolutely by sale or otherwise. Securities made over to the Comptroller for safe custody of the Comptroller, with his published list of the securities held in trust by him. If they are in the custody of the President himself, they should be verified by the Auditor at the time of the audit.

Should not be written off. The total amount of the investment should be verified annually. If they are in the safe custody

NOTE:- Government promissory notes held by District Boards are issued in favour of the Comptroller and retained in the Comptroller's Office for safe custody, as Presidents of District Boards cannot hold Government securities by their official designation. The Comptroller will realise the interest on the securities in trust as they fall due and send to the Administrators of the funds orders on the

G.O.No. Fe 2740 dated 13.11.26 and Comptroller's Circular No: 1472-SA dated 23-11-26; Rule 69 of the Mysore ~~for~~ Securities Manual.

Rule 71 of do

the treasuries to pay them the interest due after deducting a small commission of ¼% . The currency of these orders of payments is limited to six months. If they are presented for payment after that period, the presenter should be referred to the Comptroller.

283. The register of investments will also show the interest due and the realisations on account of it from time to time. Care should be taken to see that the amounts due are realised on due dates and that there are no outstandings.

Rule 374 M. A.M.

~~284~~. Transactions relating to District Conference.

284. To exhibit the transactions relating to District Conference in the account of the District Boards, the following instructions are issued:-

N.R. Rc 304-731/81-231-29-2 ted 16-7-30 and ptrller's circular no: 185 ~~LAD~~ ated 15-9-30.

(i) A new head entitled 'District Conference Fund' should be opened in the books of the District Board, under Debt Heads on both sides of the cash account and the classified Abstracts of Receipts and Expenditure and the transactions (Opening Balance, Receipts, Payments and Closing Balance) pertaining to this head should be shown separately in the Plus and Minus ~~an~~ Memo appended to the Cash Account of the District Board.

(ii) The unspent balance relating to District Conference which is now held in Government Savings Bank ~~or~~ or under Revenue Deposit may be transferred immediately for credit to District Funds under the new head 'District Conference Fund' under advice both

both to ~~this office~~ the Comptroller and the President, District Board. The unspent cash, if any on hand, may also be remitted to the Treasury for credit under 'District Funds

(iii) The annual grant of the District Board to the Conference may be adjusted by 'Book Transfer' in the accounts of the District Board, preparing a voucher in support of the adjustment effected.

(iv) Contributions received from time to time from Government and Village Panchayats and Private Bodies should be credited under 'District Funds' in the Treasury accounts, intimation thereof with the Treasury receipt (duplicate chellan) being sent to the District Board Office. The present procedure of remitting such funds to the Treasurer or Secretary of the District Conference by means of Remittance Tranefer Receipts will be discontinued. Such receipts will be classified under 'District Conference Fund' in the Boards Accounts.

(v) After the Budget for the Conference is framed and approved by Government as per para 6 of Government Order No.L.6237-97-L.B. 116-26-3, dated 7th March 1927, the amounts required for expenditure may be drawn as often as necessary to the extent actually required for immediate disbursement on District Fund cheques. The entire estimated amount of expenditure should not be drawn in advance and kept on hand. A detailed account should be rendered subsequently for all cash expenses incurred and in other cases after the bills are received, they may be checked in the usual course without delay and payment made by means

of District Fund Cheques, the expenditure being accounted for under 'District Conference'.

(vi) The amounts received and paid should be brought to the Cash Book of the District Board (receipts immediately on receipt of the chellans and payments as cheques are issued).

(vii) The passed bills (with the connected sub-vouchers) should be filed along with the other vouchers of the District Board and - produced during Local Audit.

(viii) A statement of receipts and expenditure relating to the District Conference may be prepared and placed before the " Conference - Committee," if any, and filed along with the vouchers.

285. District Conference funds should not be used for supply of tiffin etc., and expenditure on items like flowers, Soda water, Lemonade, band and sweets for children should as far as possible be met by private subscription. If in any case public funds are used for these items they should be used very sparingly.

G.O. No. L 765-80/LB 234-26-3 dated 4-8-27.

286. District Boards may receive contributions towards the expenses of District Conferences or asum not exceeding Rs.50/- each from Town Municipal Councils and Rs.25/- each from Minor Municipal Councils.

G.O. No. L 2703-11/Mi 66-28-66 dated 9.10.28.

~~287.~~ Drinking Water Wells Fund.

287. The procedure indicated in the chapter relating to Public Works in the matter of sanction of works, the preparation of plans, designs, and estimates, the execution of the works, the preparation of contractors' bills

method of payments and furnishing of completion bills, applies to these works also. And the procedure of exhiniting the transactions relating to receipts and payments of these wells is indicated below:-

288. The transactions relating to receipts and payments on account of drinking water wells shall be exhibited under the District Head under ' F Public Debt ' in the District Fund Accounts. Grants or contributions paid by Government, contributions from District Fund and those paid by the people for sinking or improving well works shall be credited in their entirety to District Funds against the head 'Drinking Water Well Fund." In respect of contributions recovered in cash which is generally fixed at one-third of the cost of the work, the contribution shall be shown not only in the cash book, cash account current and abstract register of receipts, but also in the Public Works Register in the column provided therefor. The date of credit should invariably be noted in that register below the amount. But this contribution may be waived in the case of wells sunk for the depressed classes, and in villages where distress prevails or where there is danger of an outbreak of cholera, wells may be constructed wholly from funds at credit of the Drinking Water Wells Funds at the discretion of Deputy Commissioners of Districts; and in cases of drinking water wells sunk in villages where village panchayets have been constituted no special contribution need be

G.O.No. R 2360-70 Rev 30-18-5 — dated 16-8-19.

G.O.No. L 1908-16 — LB 51-20-7 dated 28-9-21.

be levied but a contribution of two-thirds of the cost of the well to be sunk may be given to the Village Panchayet concerned from the Drinking Water Wells Fund.

299. Works are executed through the Agency of the several Taluk Amildars in the District and bills duly checked and certified by them shall be forwarded to the President of the District Board for check entry in his office, ~~xnxxx~~ in the Public Works Register against the work concerned, passing of the same and issue of cheques in favour of contractors. ~~Xhexpxyxxxnxxxxxxxxxxxx~~ ~~xx~~ The payments made shall be charged to the head Drinking Water Wells Fund under " F.Public Debt ". The pay and allowance of Establishments entertained in connection with these works shall be met out of this fund and should not exceed 10% of the outlay on the Scheme of Drinking Water Wells.

G.O.No. 184-95 - LAS 12-15-43 dated 8.7.16.

290. Separate pages in the Public Works Register may be set apart for each Taluk for original work and for repairs and the entries of payments should be made against each work in the columns of months in which payments are made. At the end, an abstract by taluks showing the expenditure incurred on account of the wells, shall be prepared and a total made of the expenditure incurred each month. This figure should agree with the monthly Cash account current.

G.O. No. R 11131-40 / LAS 50-22-22 .. dated 6-4-21.

NOTE:- No contribution from ryots for the use of boring plant as an experimental measure may be recovered. The cost is to be met from the Drinking Water Wells Fund. But when the plant has proved a success , the ~~expenditure~~ on account of its ~~use may be~~ expenditure

expenditure on account of its use may be provided in the original estimate and the proportionate contribution recovered from ryots in cases where contribution has to be levied under the rules.

~~291.~~ Suspense Accounts.

291. The value of shed materials, lanoline lymph, Neo-Salversan tubes and such other supplies and stores received by a District Board, should be adjusted by credit to " Suspense " under 'other items to be specified' under " F. Public Debt " and debit to "Stock" under the same major head if no payment is at once made. If payment is made, the payment should be entered on the payment side of the General Cash Book of the Board to the debit of "Stock". Payments should be made by issue of a crossed cheque drawn in favor of the Treasury Officer and not in favour of the Government Officer supplying the stores, to whom, only an intimation of the payment having been made shall be sent immediately with the challan received from the Treasury Officer with his acknowledgement endorsed thereon. In other cases, the cheque shall be drawn in favour of the supplier. The amount paid should be debited to "Suspense" in the accounts of the Local Board. If the stores are sold on credit, the value should be adjusted by credit of "Advances". Unrealised value, if any, after the entire stock of materials or stores is sold, shall be debited with the sanction of the Board to the appropriate head of account under service heads. But if the realisations

Comptroller's circular no: 350/73 dated 11-8-21 and Rule 374 A1 MAM.

realisations by the sale of these articles are more than the amount spent for them as shown in the accounts, the excess should be credited to "E (3) other items.".

~~Rule 374B, Note~~

292. A stock account of all stores, tools and plant etc., supplied should be ~~made~~ maintained showing therein the opening balance, receipts, issues and balance. The balances should be verified periodically (vide Rule 217 supra) and suitable action taken for dealing with the discrepancies found between the book balances and stock actually found on counting.

~~293.~~ Plus and Minus Memo of Debt Head Balances.

Rule 374B, Note

293. A plus and minus memo showing by detailed heads, the opening balance, receipts of the month, total payments in the month, and closing balances shall be prepared and appended to the cash account current in the space provided therefor. In preparing this, it is to be noted, that the entries in the receipt and payment columns of the memo shall be agreed with the cash account current figures of receipt and expenditure against the several subheads under "F.Public Debt" and with the subsidiary registers maintained by the Presidents of the District Board.

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C H A P T E R. VIII.

B U D G E T.

~~294.~~ Consultation with Departmental Heads and Due Dates.

294 (a) The District Board shall on or before the 15th of February of each year forward to the Executive Engineer of the District a list of all the works required to be carried out by the Government Public Works Department during the ensuing years for ~~want~~ estimating the cost of each work and for suggesting any work or works which he may consider necessary. On or before the 15th March, the Executive Engineer will return the list of the Board with his suggestions and remarks.

(b) The probable amount of ~~x~~ expenditure from the Railway Cess during the ensuing year shall be ascertained from the Auditor, Mysore Railways, and the contribution payable on account of Local Fund Dispensaries will be intimated by the Senior Surgeon on or before the 15th March.

(c) On or before the 15th February, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76% of the local cess on land revenue and 67% of the local cess on Excise, Forest and other items of revenue, assigned to the District Board.

~~295~~. Preparation of the Budget by the Finance Committee.

295. The standing or Finance Committee shall then compile a budget estimate of the receipts and expenditure of the District Board for the next ~~x~~ official year under Section 76 of District Board's Regulation. The final budget meeting of the District Board shall be held on or before the 15th April so that the

budget estimates may be completed and duly passed by that time with such modifications as may be found necessary. The estimates as finally approved should be despatched to the Deputy Commissioner of the District, who should forward the same to Government not later than the 15th May with his remarks (acopy of which will be furnished to the District Board).

296. Form of Budget Estimates.

The Budget estimates of the District Board shall be prepared in the forms prescribed by Government and will comprise the following statements:-

(a) Abstract estimates of revenue and expenditure. (Form 57 A)

(b) Statement showing details of estimates of receipts. (Form 57 B)

(c) Statement showing details of estimates of expenditure. (Form 57 C)

Note:- Details of establishments should not be shown in this statement.

(d) Statement showing the public works to be carried out. (Form 57 D).

(e) Statement showing the variation in the length of roads repaired and the mileage allotted therefor. (Form 57 E).

(f) Statement showing details of charges under medical relief for the year. (Form 57 (F).

~~(g) Statement showing details of establishments paid from District Funds. Form 57 H.~~ (h)

(g) Statement showing the variation in scale of ~~of~~ establishments adopted in the budget estimates for the year of budget and pre-

previous year (Form 57 G.)

(h) Statement showing the details of establishments paid from District Funds. (Form 57 H.)

(i) Statement showing the estimates of demand, collection and balance under District Funds. Form (57 I.)

(j) Statement showing the normal income and expenditure of the Local Board. Form 57 J.

(k) Statement showing Assets and Liabilities. (Form 57 K). (Go.No.L 3518-36-M. 118-25-1 dated 16-11-25).

(l) Statement showing details of investments of the District Board as on 1st July of the year to which the Budget relates. Form 57 L.

(m) Statement showing loans raised and remaining undischarged as on 1st July of the year to which the Budget relates. Form 57 M.

Contents of Budget.

296A. (i) The Budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances and shall be accompanied by explanatory notes on variations and on the data from which the estimates was prepared.

(ii) The budgets should not be accompanied by any covering letters from the Presidents of District Boards save in every exceptional cases, the required explanations of important variations in figures, which should be as brief as possible consistent with clearness being furnished opposite the entries concerned on pages facing the estimates.

(iii) All proposals relating to establishments should be excluded from the budget and care should be taken that all proposals for increases or decreases

decreases in establishment are, as a rule fully considered and disposed of prior to the time of preparing the estimates.

Instructions with regard to the preparation of Budgets.

297. The following general instructions apply to the preparation of the District Fund Budget;-

(a) the estimates shall be so framed as to avoid as much as possible subsequent reappropriations or additional grants from closing balances;

(b) Neither net charges nor net receipts are to be entered, but the gross amounts in full.

(c) the District Board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimates shall be so framed as to provide for an adequate working balance not failing short in any case of one-~~eight~~ eighth of the total estimated income for the year;

(d) the net proceeds of the revenue from the tolls levied under clause(1) of Sections 6~~5 and 16~~ of the District Boards Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in District Boards;

(e) the estimates should provide for all the receipts and charges whether under service or debt heads including railway ~~and education~~ cesses and loans appertaining to District Boards . Provision should be made for what is expected to be actually received or paid (under proper sanction) during the year including the arrears of past years and not for the demand or the liabilities falling due within the year; Neither net receipts nor ~~net charges are to be entered but the gross amounts~~

~~amounts in full~~.

(f) The explanation of variations should include not only the difference between the revised estimate of the current year and the estimate for the ensuring year but also between the actuals of the past year and the estimate for the ensuing year.

(g) explanations for variations in figures should be furnished opposite to the entry concerned in the last column;

(h) District Boards should include in their annual estimates under the appropriate major head provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite for at least a rough forecast of it to be formulated and explained. However, no funds should generall be provided for works until they are selected and estimates got ready for them. Adequate provision should in the first instance, be made for such "Incomplete Works" as are not abandoned by the District Boards, the amount being fixed in the light of past experience;

(i) The estimates of expenditure may includ as many optional items as are approved by the District Board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects;

(j) the Boards should exert their best to promptly realise their estimated income and curtail expenditure to the necessary extent should any fall in the estimated income be apprehended.

apprehended. They should also at the time of passing their budget examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved.

(k) the normal income and expenditure of the Boards should be arrived at by deducting the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed a statement should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year in Form J prescribed.

(l) under contribution from State Funds, provision should be made for special assignments made by Government for roads, etc., specifying the purpose for which they are made and quoting the order of Government sanctioning such allotment. Payments for contributions to Government as detailed in Chapter VIII and grants-in-aid should also be provided for;

(m) when the receipts from a toll-gate are divided between two local boards or between a District Board and a Municipal Council or between a District Board and the Government, the net receipts only of the District Board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other District Board or Government or Municipal Council being shown in a foot note to the statement;

(n) provision for charges for prevention of

of the spread of epidemics including cost of disinfectants should also be made;

(o) the estimates for receipts and for varying charges, e.g., contingencies, etc., should be based on the average of the past three years. The average however is only to be regarded as a guide and any increase or decrease should be clearly explained;

(p) a full description of the nature of charges under contingencies should be given. Vague entries such as "other items", "Reserves", etc., should not find a place in the budget. Details should, as far as possible, be given for the amounts entered under "Miscellaneous";

(q) Form K is intended to show the assets and liabilities of the Board under the several detailed heads of account for the budget year and as many previous years as may be required. Under capital outlay information should be given of expenditure incurred up to date of Railways, and water and other similar works for which special taxes are imposed and loans raised by local bodies, deducting the amount, if any, contributed by Government, which should be specified. The amount of railway cess to be shown should be the total amount realised up to date. Whenever the audit has been completed before the submission of the Budget to Government, the figures under the second and sixth columns would be those which have been audited and compiled, by the auditors themselves. In cases in which the audit has not been completed, the auditors will check the statement already submitted to Government, and the Local Bodies concerned should also intimate to Government the correctness of the statement after audit or furnish a fresh statement as prepared by the auditors (G.O. No.L.3518-36-Mi. 118-25-1 dated 16-11-25.)

298. The Budget Estimates shall be submitted with a general note explaining the principal features thereof, i.e., (1) how the anticipations of the year are seen from the revised estimates for the current year as compared with the sanctioned estimates not only in respect of important individual items of receipts and expenditure, but also the total receipts and expenditure and the closing balances under Revenue and Service Heads and the debt heads, and (2) how the Estimates framed likewise for the next year compare with the revised Estimates for the current year. Any important works of public utility provided for (public works and economic development schemes) and the progress achieved in respect thereof should be briefly referred to in the note.

Revised Estimates.

299. The revised estimates of each year to be incorporated in the budget estimates of the ensuing year include the actuals of the first six or seven months for which the accounts have been compiled, and the probable receipts and charges for the remaining six or five months based on the actuals for the corresponding period of the previous year subject to such variations as are found necessary with reference to the special circumstances of the current year. Variations between the sanctioned budget and the revised estimate of each year due to additions and alterations sanctioned by the District Board or Government or to other causes should be fully explained.

Railway Cess Transactions.

300. Separate statements showing (1) capital and revenue accounts of Boards which have constructed railway out of railway cess collections and other

G.O.No. L 3155-75-LB 121-15-4 dated 18.9.26.

other funds and (2) Receipts and expenditure statements out of railway cess collections of Boards which have not constructed railways shall be furnished along with the annual budget estimates in Forms 58A and 58B.

Printing of Budget.

301. As soon as orders of Government sanctioning the estimates are received, the President of the District Board will embody the alterations effected in the sanctioned budget in his office copies of the budget and get them printed at the cost of the Board Funds at the Government or any private Press and send a dozen copies thereof to the General Secretariat, six copies to the Comptroller and two copies each to the Chief Engineer, Senior Surgeon, ~~Sanitary Commissioner~~ Director of Health and the Revenue Commissioner.

G.O.No. R/607-80-LRS 38-20-1 dated 3.8.20.

Powers of the District Board.

302. (1) The allotments entered in the approved budget will be the sanctioned allotments of the year and all expenditure during the course of the year must be regulated in accordance therewith.

Rule 153 of the LSG Rules, 1964.

(2) The District Board may however sanction transfer of funds from one major or minor head in the budget to any other major or minor head, but no such transfer can be effected without a specific reappropriation being made from an allotment sanctioned in the budget. The application for reappropriation of funds should be made in Form 60.

Sec 76(4) & (5) of the District Boards Act.

(3) No expenditure which is not provided for in the budget as approved or modified by Government shall be incurred during the year to which the budget relates without the previous sanction of Government obtained on one or more supplemental estimates.

CHAPTER IX. — Miscellaneous

~~Miscellaneous~~ - Acquisition of Land.

303. No work shall be commenced on land which has not been made over to the District Board Land required for District Board purposes should be acquired by recourse to the Land Acquisition Regulation (Vide Section 107 of the Mysore District Boards Regulation of 1926). When a District Board wishes to acquire land for any public purpose, it shall send a requisition to that effect to the Deputy Commissioner intimating the valuation and area of the land required and the purpose for which it is required. The requisition may include a limit of price if it considers necessary to fix one.

Rule 253, M.A.M.

303A. As soon as an award is made by the Land Acquisition Officer, a copy of the award statement will be sent to the President of the District Board concerned in the prescribed form (Form ~~54~~ 54 Mysore Civil Account Code Volume I). On receipt of the award statement, the Board should pay the amount shown in it together with the costs of acquisition, if any, incurred by the Government to the Land Acquisition Officer direct. Thereupon the Land Acquisition Officer shall arrange for payment of compensation as indicated below from the funds placed at his disposal:-

Comptroller's Circulars Nos. 100 of 21-7-27 and 100-573 T.A.D.B. of 15-11-27.

(a) If payment has to be made to each payee separately, the officer will obtain the receipt of the payee in Form 51 of the Mysore Civil Account Code Volume I and make the payment.

(b) In the case of payments made to several individuals, the names of payees with other particulars shall be entered in accordance with the award statement and their signatures, with one

one anna receipt stamps affixed wherever necessary, shall be obtained in a schedule in form 58 M.C.A.C. Volume I.

(c) When parties do not appear in person or through duly authorised agents within the time specified by the Land Acquisition Officer, the amount will be remitted by the Land Acquisition Officer, to the Treasury for credit to Revenue Deposits in the name of the party accompanied by a chellan in the special form No.60 of the Mysore Civil Account Code Volume I. Subsequent payment will be dealt with under the rules relating to the Revenue Deposits.

(d) If the parties, declining to accept payment, desire a reference to the Court of if any of the other contingencies mentioned in sections 30 and 31 (2) of the Land Acquisition Regulation (Viz., cases of disputes as to apportionment or title) has happened, the compensation money should be deposited in the Civil Court accompanied by a special receipt in triplicate in form No.59 of the Mysore Civil Account Code, Volume I. Subsequent payments will be dealt with under the rules relating to Judicial Deposits.

(e) The receipts in form No.s 57, 58, 59 or 60 obtained as above will be sent by the Land Acquisition Officer to the District Board concerned which will produce these receipts for local audit in support of payments made to the Land Acquisition Officer. The receipt of vouchers for the full amount paid to the Land Acquisition Officer should be watched by the District Board.

304. When any District Board acquires land for village extensions, opening cart tracks, roads school and other purposes, the fact of acquisition should be reported to the Superintendent, Revenue Survey without delay, with necessary particulars.

G.O.No. R 879-938—LR 88-28-48 dated 2-8-29.

Inspection of District Board Offices by Deputy Commissioners.

305. The rules laid down by Government for the inspection of District Board Offices by Deputy Commissioners and the form of report to be submitted by them to Government showing the results of the inspection are given in Appendix XV.

Notifn No. L360-LB 181-28-3 dated 11-7-30.

305A. Arrangement, Preservation and Destruction of Records. The rules contained in Appendices XII and XVIII should be followed.

Stock Books of Forms.

306. The forms and cheques prescribed by these rules will be printed at the Government press and supplied at half cost by the Superintendent, Stationery Depot upon timely indents which should reach the Superintendent before the 28th February of each year, the cheque books and receipt books being supplied by the Comptroller upon requisitions from the President subject to recovery of half the cost thereof. A stock book in Form No.62 shall be maintained for all forms. Each kind of form shall have its own page. The President shall be responsible for the correct maintenance of the stock book; the balance of forms on hand shall be verified annually by the officer appointed by the Board to check the stock who should record a certificate of the correctness or otherwise over his dated signature.

G.O. No. L8217-34-Mi86-24-172 dated 6-4-31 and G.O. No. L2010-29-Mi 75-31-2 dated 12-17-9-31.

307. The Receipt Books shall on receipt immediately in the District Board Office be counted numbered and entered in the stock book of forms. Each receipt book shall at the same time be serially numbered and paged and a certificate of the number of pages each book contains should be furnished in each book and signed. The issue of receipt books shall be in order of their numbers and the signature or acknowledgment

acknowledgment of the receiver obtained in the stock register. No fresh book should be issued before the previous one is completely exhausted and returned to the District Board Office for note and file.

308. A stationery account will be maintained in form 63 to shew the actual stock on hand, the actual receipts and consumption and the balance. Balances and receipts should be entered in red, and issues in black, ink. The issues should be acknowledged in the register under the initial of the officer supplied. Balances should be struck at the end of the year and verified with the actual stock by the Vice-President who should certify to the verification in the register.

309. The issue of stationery shall be in accordance with the scale sanctioned for Government Officers in Order No. G.21945-22005/P & S 7-20-3 dated 20th May'21. The following is the scale sanctioned:-

	Per annum.					Per month.	
	Black lead pencils	Coloured pencils	Black ink powder	Red ink powder	Pen-holders	Nibs	Blotting paper
Officers analogous to Heads of Offices and Gazetted Officers.	4	2	3 packets per officer or official	1 packet for 2 officers or officials	2	4	2
Managers, Accountants, clerks, &c.	3				2	3	1
Mutchis	2	...			1	3	1

(i) Penknives will be supplied once in four years only to Heads of Offices and Mutchies and not every officer and official.

(ii) Green baize will be issued only to the tables of Gazetted Officers and other Heads of Offices.

(iii) Candle shades will be issued only at the rate of one per Head of Office and one for every full set of five clerks, subject to a maximum of four candle shades for any one office.

(iv) The following will not be supplied:--

a) Europe twine
b) Large scissors
c) Ebony inkstands
d) straps
e) Seals
f) Hones
g) Letter scales
h) Quills
(i) Cloth lined paper
(j) Costlier kinds of nibs.

Facsimile Stamp and Council's Common Seal.

Rule 388 Mut M.

309. The facsimile stamp should always be kept in the personal custody of the officer whose signature it represents and should never be used except in his presence and actually in his sight. The cost of the facsimile stamp should be borne by the officer and not charged to District Funds. The Board's common seal should also be kept in the personal custody of the President and should be only used in his presence.

Rule 389 do

310. To ensure that all petitions, notices, etc., sent to the District Board by the public are duly received, a bound book of petitions, notices, bills and such other socuments may be maintained in the Board Office and every official receiving any such document shall immediately note the

A P P E N D I C E S.

Appendix I (See Rule 3).

Duties of the Vice-Presidents of District Boards.

(1) The Vice-President shall be in immediate charge of the office of the District Board and the establishment attached to it and shall superintend the office and the work connected therewith. He shall assist the President in every matter connected with the conduct of meetings and other business of the Board.

(2) He shall have power to suspend or fine any servant of the Board on a salary of Rs.15 and below, subject to the approval of the President.

(3) He will be responsible for all routine work in the office and the maintenance of proper and correct account

(4) He will be responsible for the timely compilation an submission of monthly and other periodical accounts and returns to the officers concerned.

(5) He will pass intermediate orders on correspondence a take action in accordance with the orders passed by the President on original files.

(6) He will sign "for the President" in all ordinary pape including fair copies. During the absence of the President on leave or otherwise, references to Governmen shall be signed by him.

(7) He will be in touch with the work of the Agriculture the Educational and the Industries and Commerce and the Finance Committees of the District Board.

(8) He will watch over the Financial Administration of the Board and arrange for the realisation in time of all sums due to the District Board.

(9) He will scrutinise estimates of works to be carried out or maintained out of District Funds and may, with the previous approval of the President, inspect such works independently of the Works Committee.

(10) He will take needful steps to check the spread infectious diseases and submit daily and periodical

periodical reports to higher officers.

(11) He may pass bills and sign cheques for recurring charges of the following description:-

(a) contingent bills of the District Board Office

(b) Pound and mohatarfa commission bills,

(c) Refund bills,

(d) Bills for supplies and services,

(e) to issue cheques for charges admitted by the President other than those mentioned in the preceding clauses.

(12) He will attend to all other matters which the President may assign to him from time to time.

(G.O. No. R 11660-74 -LB 56-19-74 dated 6-4-1920).

Appendix II.

(See Rule 25)

Revised Rules relating to District Fund Tolls.

(G.O.No. L. 6437-57 - Ml. 174-22-1 dated 21-3-23, G.O. No. L.7716-36 - AR 145-23-17 dated 30-6-26, G.O.No. R.5942-60/R.M. 9-27-11 dated 6-2-28, No. L.7216-34 - Ml. 260-28-13 dated 27/29-4-29).

a. A table of authorised tolls shall be legibly written in English and Kannada and shall be put up in a conspicuous place near the toll-gate.

b. Animals drawing any vehicles for which tolls can be demanded are not also to be charged with toll.

c. (1) No more than one payment of toll shall be demanded at any one toll bar, gate or station in respect of any carriage, cart or animal in any one period of 24 hours counted from sunrise to ~~sunset~~ sunrise.

(2) No tolls shall be levied at a Frontier toll-gate in Mysore on any cart, etc., passing the gate ~~of~~ within a period of 24 hours calculated as above a toll has been collected thereon at a British toll-gate in respect of which reciprocity has been obtained in consultation with the British Authorities.

d. Carts laden with manure or other substance used as manure shall pay toll at the rate prescribed for unladen carts. Provided that no toll shall be levied on carts belonging to agriculturists residing within 5 miles of the toll-gate when such carts are used for carrying manure to their fields.

e. No toll shall be levied on ~~foot~~ passengers.

f. No tolls shall be levied for the passage of troops or Military Stores on equipages or of Police Officers on duty of of any person or property in their custody or of any property ~~bona~~ bona fide belonging to Government, the proof of which should be established by the production of a pass or certificate from any officer of the department to which he belongs, such officer being duly authorised by the Deputy Commissioner or by Govenment to grant such certificates or passes. Such pass or certificate should be delivered up at the last toll-gate

gate passed by the cart, carriage or animal, conveying such property before it reaches the destination noted in such pass or certificate.

g. No toll shall be levied for the passage of carriages, carts or animals etc., at any toll-gate if they belong to or are licensed by the District Board or convey District Board servants on duty or property in the custody of such servants.

h. No toll shall be levied for the passage of carriages, carts, animals, etc., if -

1. They belong to H. H. the Maharaja or H.H. the Yuvaraja.
2. They belong to the Hon'ble the British Resident in Mysore.
3. They are engaged by the Postal Department exclusively to carry mails.
4. They belong to a person who has compounded with the District Board in accordance with the rules framed by the Government.
5. They convey British Military Officers in uniform passing on duty provided they travel in a staff car or wear a uniform.
6. They are used by the Dewan on tour.
7. They beong to the officials of the lower grades of the Public works Department having certificates of exemption from the Deputy Commissioners of Districts.

i. No toll shall be levied on cattle belonging to the residents of the village or town situated within a distance of 5 miles from the toll-gate.

SCHEDULE OF MAXIMUM RATES OF TOLL.

	Rs	a	p
1. (a) On every motor bus as defined in the motor vehicle Rules	2	0	0
1. (b) On every motor car	1	0	0
2. On motor cycles with or without side car	0	4	0
3. On every other vehicle of any description propelled by steam or other motor power	1	0	0
4. On every four-wheeled carriage	0	12	0
5. On every two-wheeled carriage on spring other than a jutka or ekka	0	8	0
6. On every ekka or jutka laden	0	4	0
7. On every jutka or ekka unladen	0	2	0
8. On every other vehicle with spring including tricycle or bicycle	0	2	0
9. On every cart or other vehicle not on springs drawn by eight bullocks, buffaloes, horses, ponies, asses or mules if laden	1	0	0
10. do do if not laden	0	8	0
11. On every cart or other vehicle not on springs drawn by six bullocks, buffaloes, horses, ponies, asses or mules, if laden	0	8	0
12 do do if not laden	0	4	0

13.	On every cart or other vehicle not on springs drawn by four bullocks, horses, buffaloes, ponies asses, or mules,		if laden	0	6	0
14.	do	do	if not laden	0	3	0
15.	On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies asses or mules,		if laden	0	4	0
16.	do	do	if not laden	0	2	0
17.	On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule,		if laden	0	2	0
18.	do	do	if not laden	0	1	0
19.	On every buffalo or bullock per head,		if laden	0	1	0
20.	do	do	if not laden	0	0	6
21.	On every elephant			1	0	0
22.	On every camel		if laden	0	4	0
23.	do		if not laden	0	2	0
24.	On every horse,		if laden or ridden	0	1	6
25.	do		if unladen or not ridden	0	0	9
26.	On every thattu or mule		if laden or ridden	0	0	9
27.	do		if unladen or led	0	0	6
28.	On every ass,		if laden or ridden	0	0	6
29.	do		if unladen or led	0	0	3
30	On every sheep, goat or pig			0	0	1
31	On every palanquin, dooly, palna, or tonjon with two bearers or rickshaw			0	2	0
32.	do	do	with more than two bearers	0	4	0

Appendix III
(See Rule 36)

S. O

Government of his Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 8063-78—L. B. 175-29-1, dated 8th May 1930.
(as modified by G.O. No. L 2414-30-Ld 100-32-2 dated 28-9-32)

Leasing of the right to collect District Fund Tolls and Market Fees.

Issuing revised instructions in regard to the ——.

READ—

Government Order No. L. 6437-57—Ml. 174-22-1, dated 21st March 1923, issuing instructions in regard to the disposal of the right to collect Local Fund and Municipal Tolls and Market Fees by lease.

ORDER NO. L. 8063-78—L. B. 175-29-1, DATED 8TH MAY 1930.

The procedure prescribed in the order read above in the case of District Fund Tolls and Market Fees requires considerable modification in view of the passing the Mysore District Boards' Regulation and the several orders issued in the matter. Government are accordingly pleased to issue the following instructions in regard to the leasing of the right to collect District Fund Tolls and Market Fees in supersession of all previous orders on the subject.

2. The procedure described in paras 171-181 of the Municipal Account Manual should as far as possible be followed in disposing of leases of District Fund Tolls and a notification in the appended form should be published by the President in time before the lease is disposed of. In disposing of leases, the District Boards should guard against losses by taking proper safeguards in the following directions:—

(*a*) Penal interest to be levied on khists not paid on due dates.

(*b*) Agreements to be taken from lessees on stamped paper.

(*c*) In the event of the lessee not being a Mysorean, at least two sureties owning sufficient properties in Mysore to be insisted upon.

3. The above procedure should be followed as far as possible whenever market fees are farmed out.

4. The Superintendent, Government Printing, is requested to supply the necessary forms to the Presidents of District Boards on indent in the usual course.

R. RANGA RAO,
General Secretary to Government.

To—The Presidents of District Boards of Bangalore, Kolar and Hassan, through the Deputy Commissioners concerned.
The Presidents of other District Boards.
The Deputy Commissioners of Districts.
The Comptroller to Government.
The Superintendent, Government Printing.
The Compiler, *Mysore Gazette*.

Exd—P. S. R. N.

~~No. L. 8063-78—L. B. 175-29-1, DATED 8TH MAY 1930.~~

16. The contractor shall conform generally to provisions of the Mysore District Boards' Regulation and the rules or orders issued thereunder. He shall recognise all exemptions made by the statute, or rules and orders that may be passed by Government from time to time. He shall pay special attention to the points mentioned in Section 66 of the Mysore District Boards' Regulation and to the following provisions namely:—

(*a*) No more than one payment of toll shall be demanded at any District Fund toll-gate, station or bridge in respect of any carts, carriages, or vehicles if a toll has been collected at a District Fund toll-gate in the District within a period of 24 hours counted from sunrise to sunrise.

(*b*) When toll have been paid at any toll-gate, station or bridge in respect of any carts, carriages, vehicles or animals not laden or ridden, the difference between such toll and the toll payable in respect of such carts, carriages, vehicles or animals laden or ridden, shall be payable, if such carriages, carts, vehicles or animals again pass through such toll-gate, station or bridge, laden or ridden within such period.

17. Any breach of the above conditions or rules on the part of the contractor or his servants will entail the forfeiture of the deposit or the levy of a fine not exceeding Rs. 50 for each infringement. If the fine be not paid or in the event of instalments or other sums due are not paid within the prescribed date, it shall be competent to the President, District Board, to suspend further collection of toll by the contractor and dispose of the right to collect the toll during the remaining period by a resale or otherwise. The resale will be held at the risk of the defaulting contractor who shall be liable to make good all losses accruing but shall not be entitled to any profits arising from the resale.

18. The imposition of fine or resale of the contract shall be no bar to the prosecution of the contractor or his employees for any offence or to the institution of other legal steps against them under any law in force for the time being.

President, District Board.

SCHEDULE A.

1. Name of toll-gate or bridge.
2. Situation of the gate.
3. Whether toll is to be levied on through traffic, incoming traffic, or outgoing traffic.
4. Traffic specially exempted from payment of toll on account of the peculiar situation of the toll-gate or the special requirements to the people near the toll-gate.
5. Amount of deposit required.
6. Place of sale.
7. Date of sale.
8. Officer conducting the sale.
9. Officer confirming the same.
10. Remarks.

SCHEDULE B.

Details of traffic.	Rate.

W D 3225—G P B—575—16-5-30.

Appendix ~~IV~~ V

(See Rule 42)

Schedule of fares chargeable at ferries maintained by District Boards as fixed in Chief Commissioner's Notification No. 1851-Rev. 4 dated 3rd June 1875.

Description.	Rates of Ferry Fares.			
	At Ferries of First Class	At Ferries of Second Class	At Ferries of Third class	At Ferries of 4th Class.
Four wheeled carriages, each.	0 12 0	0 8 0	0 6 0	0 6 0
Two wheeled carriages on springs, each	0 8 0	0 6 0	0 4 0	0 3 0
Laden Carts with or without springs, each	0 8 0	0 6 0	0 4 0	0 3 0
Unladen do	0 5 0	0 4 0	0 3 0	0 2 0
Laden tattoos, horned cattle and mules, each	0 3 0	0 2 0	0 1 0	0 1 0
Horses laden or unladen each	0 3 0	0 2 0	0 1 0	0 1 0
Unladen tattoos, horned cattle and mules, each	0 2 0	0 1 0	0 0 6	0 0 6
Asses laden or unladen, each	0 1 0	0 1 0	0 0 6	0 0 6
Camels laden or unladen each	0 4 0	0 3 0	0 2 0	0 2 0
Sheeps and goats each	0 0 3	0 0 3	0 0 1	0 0 1
Palanquins with hamals, each	0 12 0	0 8 0	0 8 0	0 4 0
Tonjon or native palna with hamals, each	0 6 0	0 4 0	0 4 0	0 2 0
Passengers other than little children each.	0 1 0	0 0 6	0 0 3	0 0 3

-:0:-

Appendix VI
(See Rule 44).

S. O.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 5568-86—L. B. 64-24-59, dated 14th March 1928.

Cattle Shows.

Prescribes revised rules for regulating — and fairs to be held by District Boards.

READ AGAIN—

Government Order No. 7007-24—L. B. 189-09-3, dated the 22nd February 1911, prescribing Rules for regulating cattle shows and fairs.

ORDER NO. L. 5568-86—L. B. 64-24-59, DATED 14TH MARCH 1928.

In modification of the Rules issued under the Government Order of the 22nd February 1911 read above, and in virtue of power vested in them under Section 100 (2) of the Mysore District Boards Regulation 1926, Government are pleased to prescribe the following revised Rules for regulating cattle shows:—

RULES.

1. All shows should be organised by an Economic Committee appointed by the District Board consisting of people interested or actually engaged in cattle breeding and presided over by an official or non-official gentleman who shall be considered responsible for all arrangements connected with the show.

2. Three months prior to every show a short notice of such show shall be published in English and Kannada in the *Mysore Gazette* by the Chairman of the Show Committee.

3. The Deputy Commissioner of the District will be competent to prohibit the holding of a show on account of the prevalence of cattle diseases in the locality or to require the closing of a show when cattle diseases appear on the show grounds.

4. All the expenses connected with the show including the cost of prizes, and of sanitary and other arrangements shall be met out of District Funds to which private subscriptions, if any and fees levied on cattle admitted to the show shall be credited.

5. (1) The District Board may levy fees on cattle brought to the show subject to the following maximum rates: —

(1) Eight annas for every pair of big bullocks.
(2) Four annas for every pair of small bullocks.
(3) Four annas for a single bull or cow or other cattle competing for prizes.

(2) The fees fixed under the above clause should be published a week prior to the date of the show, and notified in the prominent places on the show grounds and at the Ookads where fees are collected.

6. Within one month after the holding of the show, a full report of the show shall be forwarded to the District Board and the Deputy Commissioner of the District.

R. RANGA RAO,
General Secretary to Government.

To—The Revenue Commissioner in Mysore.
The Presidents of District Boards.
The Deputy Commissioners of Districts.
The Inspector-General of Police in Mysore.
The Director of Agriculture in Mysore.

Ex.—P. S. R. N.

WD 2561—GPB—490—28-3-28

Appendix VII.

(See Rule 92)

Government of His Highness the Maharaja of Mysore.

General Department.

G.O.No. G. 765-816 - G.M. 392-14-2, dated 19th July 1915.

~~Conduct of Public Servants.~~

~~Issues a set of rules regarding the~~

The following rules are issued for the guidance of all salaried servants of Government.

On all points expressly covered by these rules, the rules in the Revenue Manual will be regarded as superseded.

The rules contained in paras 36 to 46 of the Manual of Office Procedure of the General and Revenue Secretariat will continue to apply to all the officials of that Secretariat and will be supplemented by these rules on all points where the two sets of rules are not inconsistent.

D.M.NARASINGA RAO

Offg. Secy. to Govt. Gen. Dept.

To-

The Deputy Commissioners of Districts.

The other Secretaries to Government.

The Heads of Departments.

C o n t e n t s.

Sections.

I. Land Holding.

1 - 2. Possession and acquisition for landed property

3 - 4. Management of landed property.

II. Speculations and Investments.

5 - 7. Speculation

8. Investments other than those in immoveable property.

9. Promotion and management of Companies.

10 - 14. Private trade or employment.

III. Pecuniary relations of Government Servants with persons within their Jurisdiction.

15. Lending and borrowing

IV. Indebtedness of Government Servants.

16. Insolvency and habitual indebtedness

V. Acceptance of Gifts by Government Servants.

17. Gifts

18. Tambul

19. Application of Rules 17 and 18 to Medical Officers.

VI. Acceptance of ~~Gifts~~ Testimonials and Addresses by Government ~~Servants.~~

20 - 21 Public demonstration in honor of Government servants.

VII. Government Servants and official Documents.

22. Communication of official documents or information

VIII. Government Servants ~~and~~ and the Press.

23. Connection with Press.

IX. Government Servants and Politics.

25. Criticism of Government

26. Political agitations and meetings.

X. Government Servants as Arbitrators.

27. Government servants as arbitrators.

XI. Vindication by Government Servants of their Public Acts or Character from Defamatory Attacks.

28. Vindications of acts and character of Government servants as such

XII. Submission of Memorials by Government Servants.

29. Rules regarding presentation of memorials.

, Land Holding.

(1) Possession and Acquisition of Landed Property.

1. (a). Salaried servants of Government holding posts carrying a maximum salary of Rs. 250 and more shall not without the previous sanction of Government hold or acquire by purchase, bargain, mortgage or by other similar means directly or indirectly any landed property or interest in Mysore.

Government servatns holding posts carrying a maximum salary between Rs. 100 and Rs. 250 per mensem and exercising independent judicial or revenue functions are similarly prohibited from holding without the previous sanction of Government lands situated withing the districts in which they are employed.

Government servants may, however, continue to hold lands held by them at the time of their entry into service and may thereafter acquire lands by succession , inheritance or bequest subject to their making a declaration as prescribed in rule 4.

(b) Taluk Sheristedars and Police Inspectors are prohibited from holding or acquiring lands, without the previous sanction of the Deputy Commissioners, in the taluks in which they are employed.

Taluk officers of parallel grades in other departments such as the Excise, Forest, Medical, Registration and D.P.W. are also prohibited from holding or acquiring lands without the permission of the Head of the Departments concerned who will consult the Deputy Commissioner before granting such permission.

(c) The rules above do not apply to houses and grounds taken up for ordinary dwelling purposes.

(d) The purchase of lands at public sales by Revenue and Judicial officers will be subject to the provisions of Section 30 of the Land Revenue Code, and Section 292 of the Civil Procedure Code respectively.

2. Applications for acquisition of lands submitted to Government by the Government Servants referred to in clauses (a) and (b) supra should be in the form given in Appendix.

(2) Management of Landed Property.

3. Government servants holding or possessing lands must not, under any circumstances, take a direct part in the cultivation of such lands.

4. Every Government servant or candidate for Government service must make to the Government, through the usual channel, a declaration of all immoveable property in Mysore, which may, from time to time be held or acquired by him or held and managed by his wife or by any member of his family living with, or in any way dependent on him.

Such declaration should state the district within which the property is situated and should give such further information as the Government may, by general or special order, require.

The Deputy Commissioners and the Heads of Departments are requested to keep a register of all lands held by themselves and their subordinates in the form above prescribed, and submit an extract thereof to Government with their annual Administration Reports. In the cases of Departments the Heads of which have not hitherto been submitting such statements, the first statements submitted should embrace all the lands but the subsequent statements need only show the lands newly acquired by, and those which have passed from the possession of, the officers concerned.

II. Speculations and Investments.

5. A Government servant may not speculate in investments

Speculation.

6. In applying this general rule, the purchase of a grant of land supposed to contain minerals with the object of disposing of it to companies, and the habitual purcahse and sale of the securities of notoriously fluctuating value, will be treated as speculation in investments.

7. No public servant will, without the previous sanction of Gove nment, be allowed to take up directly or indirectly licenses for collecting corundum or other material or for exploring, prospecting, or mining for minerals.

8. A Government servant may not make any investment, other than

Investments other than those in immoveable property.

any investment in immoveable property permitted by Rulel, which gives him a private interest in matters with which his public duties are connected.

Subject to these conditions he may hold or acquire shares in any company, including a mining or agricultural company which has for

its object the development of the resources of the country, but Government servants drawing Rs. 100 and upwards may not hold any shares in a joint stock or other company carrying on operations in the district in which they are employed; provided that this rule shall not apply in so far as it relates to the making of investments or placing of deposits by Government servants in co-operative credit societies, registered under Regulation III of 1905.

Promotion and management of companies.

9. A Gazetted officer, whether on leave or in active service, may not, without the special sanction of Government, take part in the promotion, registration or management of any Bank or other company.

This rule does not apply to any Government servant, who, with the sanction of Government, enters into the service of a Railway Company working a concession granted by the Government or to the management, by a Government servant, of any association established and conducted in good faith for the purpose of mutual supply and not for profit, when such management does not interfere with his public duties or (subject to the same condition) to any Government servant, who, under the general or special sanction of Government, takes part in the management of a co-operative society, registered under Regulation III of 1905. The Government Advocate and the Public Prosecutors may serve as Directors of a Bank or other company, if such service does not interfere with their public duties and the interests of the Bank or company are not opposed to those of Government.

Private trade or employment.

10 A Government servant may not, without the express sanction of the Head of his office or Department engage in any trade or undertake any employment other than his public duties.

This prohibition does not apply to the occasional undertaking of work of a literary of artistic character, provided that his public duties do not suffer thereby. The permission is liable to be withdrawn at any time.

11. Government officials are not forbidden to serve on Local and Municipal Boards, but such service is , except when the Government themselves nominate them as members, subject to the provision of section 10 supra.

12. Government servants are prohibited, under pain of dismissal, from being pecuniarily interested in a Government contract, from standing security for a contractor or acting as his agent or assistant in any way.

13. A Government servant shall not have any interest, either in his own name or in that of others, in arrack and toddy shops wholesale or retail.

III Pecuniary Relation of Government Servants.

Lending and borrowing.

14. A Gazetted officer and any other Government servant receiving a salary of Rs. 100 and above may not lend money to any person possessing land withing the local limits of his authority, nor may he, except in the ordinary course of business with a joint stock Bank or a Firm of standing, borrow money from, or otherwise place himself under a pecuniary obligation to any person subject to his official authority or residing , possessing land, or carrying on business withing the local limits of such authority.

When a Government servant is appointed or transferred to a post of such a nature that a person from whom he has borrowed money or to whom he has otherwise placed homself under a pecuniary obligation will be subject to his official authority, or will reside, possess immoveable property or carry on business within the local limits of such authority, he must forthwith declare the circumstances to the Government through the usual channel.

This applies also to officers drawing a pay of less than Rs. 100 a month, but in the case of these the report referred to in sub-paragraph 2 shall be made to the head of the office or the immediate official superior.

IV. Indebtedness of Government Servants.

Insolvency and habitual indebtedness.

15. When a Government servant is constantly arrested for debt or has recourse to the Insolvency court, or when one moiety of the salary of such Government servant is constantly being attached, has been continuously under attachment for a period exceeding two years, or is attached for a sum which, in the ordinary circumstances, cannot be repaid within a period of two years, he will be considered liable to dismissal.

(ii) in such cases the matter should be reported to Government or to such authority subordinate to the Government, as may, by general or special order, be directed.

(iii) When a moiety of an officer's salary is attached, the report should show what the proportion of the debts is to the salary; how far they detract from the debtor's efficiency as a Government servant; whether the debtor's position is irretrievable and whether, in the circumstances of the case, it is desirable to retain him in the post occupied by him when the matter was brought to notice or in any post under Government.

(iv). In every case under this rule, the burden of proving the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, the debtor could not have foreseen or over which he had not control and has not proceeded from extravagant or dissipated habits, will be upon the debtor.

V. Acceptance of Gifts by Government Servants.

16. A Government servant may not, without the previous sanction of the Government, directly or indirectly accept either on his own behalf or on behalf of any other person any gift, gratuity or reward or any promise of gift, gratuity or reward from any person with whom he may have to deal in his official capacity.

Gifts.

Any Government servant may accept a complimentary present of flowers or fruits or similar articles of trifling value. The practice of giving even such presents should however be discouraged.

When a gift of substantial value cannot be refused without giving offence, the acceptance should be reported to Government and their orders about the disposal thereof awaited.

17. A Government servant may not accept any presents on the occasion of a marriage taking place or any similar occurrence in his own house except from his own relatives .

18. Subject to the departmental rules governing the question, a Medical officer, may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional service.

Application of Rules 16 and 17 to Medical officers.

VI. Acceptance of Testimonials and Addresses by Government Servants.

19. A Government servant may not without the previous sanction of

Government receive any complimentary or valedictory address, accept any testimonial presented to him, or attend any public meeting or entertainment held in his honor, nor may he take part in any similar acknowledgment of the services of any other Government servant, or of any person who has recently quitted the service of Government.

Public demonstration in honour of Government servants.

The rule admits of the following exceptions.

(a) The Dewan may receive an address.

(b) At the request of any public body of a Government servant may sit for a portrait, bust or statue not intended for presentation to him

(c) A Government servant may take part in the raising of funds to be expended, in recognition of the services of another Government servant, on the foundation of a scholarship or other public or charitable object, or on the execution of any portrait, bust or statue, not intended for presentation to such other Government servant. He may not, however, solicit subscriptions for the purpose.

20. A Government servant may take part in a private farewell entertainment attended only by personal friends, as a mark of regard to himself when retiring from the service or quitting a district or station or to another Government servant in similar circumstances.

21. Public officers should associate a committee of respectable men with them in all movements involving a call for the collection of public subscriptions, record the minutes of proceedings of such committees, and keep regular and correct accounts of receipts and expenditures, and above all, keep their District Officers acquainted with the same.

VII. Government Servants and Official Documents.

22. A Government servant may not, unless generally or specially empowered by his superior officer or by Government in this behalf, communicate directly or indirectly to Government servants belonging to other departments, or to non-official persons or to the Press, any document or information which has come into his possession in the course of his public duties, or has been prepared or collected by him in the course of those duties, whether from official sources or

Communication of official documents or information.

otherwise.

VIII. Government Servants and the Press.

23. A Government servant may not, without the previous sanction of Government, become the proprietor in ~~the~~ whole or in part, or conduct or participate in the editing or management of any newspaper or other periodical publication.

Connection with Press.

Such sanction will be given only in the case of a newspaper or publication mainly devoted to matters not of a political character, and may at any time in the discretion of the Government be withdrawn.

24. Subject to the provisions of Rule 23, a Government servant may contribute occasionally to the Press, but must confine himself within the limits of temperate and reasonable discussion; and, if his connection with the Press is contrary to the public interest, Government may withdraw his liberty to contribute.

IX. Government Servants and Politics.

25. A Government servant may not convey to the public whether in writing or in a speech or otherwise any opinion upon any principle approved or action taken by Government, or upon any matter relating to the policy of Government which is, or is likely to become, the subject of public discussion, or discuss in newspapers or otherwise the relations between the Durbar and the British Government.

Criticism of Government.

26. A Government servant may not take part in or subscribe in aid of any political movement. Nor may he attend any political meeting, his presence at which is likely to be misconstrued or to impair his public usefulness. When there is room for doubt whether any action which a Government servant proposes to take will contravene the provisions of this rule, he should refer the matter for orders to the Government authority to whom he is immediately subordinate.

Political agitations and meetings.

X. Government Servants as Arbitrators.

27. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.

Government servants as arbitrators.

If any officer acts as an arbitrator at the private request of disputants, he shall accept no fees.

If he acts as an arbitrator by appointment of a court of law, he may accept such fees as the court may fix.

XI. Vindication by Government Servants of their Public acts or Character from Defamatory Attacks.

28. A Government servant may not without the previous sanction of Government have recourse to any court or to the Press for the vindication of his public acts or character from defamatory attacks. In granting sanction to the recourse to a Court, Government will in each case decide whether it will itself bear the costs of the proceedings, or whether the Government servant shall institute the proceedings at his own expense, and, if so, whether, in the event of a decision in his favour, Government shall reimburse him to the extent of the whole or any part of the costs.

Vindication of acts and Characters of Government servants as such.

Nothing in this rule will limit or otherwise affect the right of any Government servant to vindicate his private acts or characters.

XII. Submission of Memorials by Government Servants.

29. (1) Every officer wishing to address a memorial to Government shall do so separately, and not in concert with others.

Rules regarding presentation of memorials.

(ii) No officer in the employment of Government may submit any memorial in respect to any matter connected with the official position which he occupies in which he is not personally interested except as the agent of some person or persons unable to act in their own behalf.

(iii) No officer in the employment of Government shall submit a printed memorial.

(iv) No memorial shall be submitted in a form set for general adoption, but shall be couched in the memorialist's own words and in temperate and respectful language.

(v) Any memorial contravening these rules will not be taken into consideration by the authority to which it is submitted and the conduct of the officer or officers submitting such memorials will render them to such

Form of application for acquisition of lands submitted to Government by officers under clauses (a) and (b) of rule 1.

Particulars to be entered by the applicant.											Particulars to be furnished by the Deputy Commissioner or the Head of the Department.					
Name and official designation of the officer making the application.	Name of the Taluk and the village in which the land proposed to be acquired is situated.	Decription of land, (wet, dry or garden)	Whether Government or Inam.	Survey No.	Area.	Assessment.	How proposed to be acquired (whether by sale, gift, mortgage or otherwise)	Valuable consideration, if any.	How the purchaser proposes to manage the property.	Whether the management of the property will in any way interfere with the proper discharge of his duties.	Whether the seller or the donor of the property is one who has constant dealing with the officer in column I such as are likely to influence him to part with his property against his free will.	Whether the price paid for the property is fair and reasonable.	Why the property is parted with.	Whether the property is acquired as an investment or for convenience of residence or for use as kitchen garden.	Whether if the property proposed to be acquired is Government waste land any applications for the same have hitherto been received and refused.	Whether in consideration of all the circumstances and the general character of the officer concerned the application may be granted without creating any false impression on the minds of the people.	Any other remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

A/g 4/7/8

Signature of the Applicant.
Date.

Signature of the Deputy Commissioner or the Head of the Department.
Date.

Form of Security Bond—II.

(Applicable to cases where deposits in Mysore Government Savings Bank are offered as security.)

KNOW ALL MEN BY THESE PRESENTS that I,
of
am bound to the President, ~~Municipal Council~~ District Board, in the sum of Rupees
to be paid to the said President or his successors or assigns. As security for which payment I have delivered to and deposited with
my pass-book with the Mysore Government Savings Bank at
wherein I have now standing to my credit the sum of Rupees

WHEREAS I, the said
have been appointed to the office of
and have been called upon to furnish security for the due discharge of the duties and trusts of the said office or of any other office to which I may be hereafter appointed; and for the due account of all moneys, papers and other property which shall come into my possession or control by reason of any such office;

NOW THE condition of this obligation is such that if I the said
shall always duly discharge the duties and trusts of the said office or offices, and deliver up all moneys, papers or other property within such time and to such person as shall be demanded in writing by the person at the head of the office to which I belong, and pay to the President, ~~Municipal Council~~ District Board, his successors and assigns, the amount of any loss or defalcation in my accounts, and in all other ways indemnify the said President, ~~Municipal Council~~ District Board, his successors and assigns from all loss and damage which may be occasioned by my neglect or default in the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the same shall remain in full force, with power to the said President, ~~Municipal Council~~ District Board, his successors and assigns or his or their duly authorised officers or servants from time to time *to obtain and receive payment of the said sum of Rupees*
or a sufficient portion thereof with the interest thereon and to apply the same in and towards the indemnity as aforesaid of the President, Municipal Council, his successors and assigns as the case may require;

AND I further agree that on my vacating the said office of
the abovementioned *sum of Rupees*
and the pass-book, vouchers and other documents relating thereto shall not be at once returned to me, but shall be and remain with the said
for the term of six months as security against any loss that may have been incurred by the said President, ~~Municipal Council~~ District Board, owing to my neglect or default and which may not have been discovered until after my vacating my appointment:

PROVIDED ALWAYS that *the return at any time of the said sum of Rupees or of the pass-book, vouchers or other documents relating thereto* shall not be deemed to affect the right of the said President, ~~Municipal~~ District Board Council, to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after *the return of the said sum of Rupees or of the pass-book, vouchers or other documents relating thereto.*

Signed and delivered by the said
in the presence of

1.....

2.....

Government of His Highness the Maharaja of Mysore.

App IX (See Rule 242)

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 1030-41—L. B. 14-16-2, dated 2nd August 1916.

Audit of District Fund Accounts.

Passes orders on the memo of instructions from the Comptroller for the guidance of the Finance Committees of the District Boards and a set of questions to be answered by them relating to the—.

W D 404—GPB—21-8-16—355

No. 1030-41—L. B. 14-16-2, dated 2nd August 1916.

APPENDIX.

A. Suggestions for Audit.

Memo of instructions for examination of District Fund accounts every month by Financial Committees appointed under Section 22 (1) of the Mysore Local Boards Regulation, II of 1902.

The general principles of examination, as contained in para 137 of the Rules, under the Local Board Regulation, published as Notification No. 2360—L. B. 265-12-2 of the 2nd September 1914 are:—

(1) Whether the books and accounts prescribed for the District Board Office have been posted to the end of the month for which the accounts are submitted;

(2) whether the Pass Book has been checked with the cash book and made to agree;

(3) whether all payments are made to the porper persons to whom they are due and are duly supported by vouchers and so recorded that a second claim on the same account cannot be admitted, and whether the vouchers are in due form and have been duly cancelled;

(4) whether the revenues collected during the month by the Local Board agency have been duly remitted to the Treasuries in the same month;

(5) whether every item of expenditure is covered by due authority and budget provision;

(6) whether all necessary steps have been taken for adjustment of outstanding advances;

(7) whether cheques issued on account of contributions for Dispensaries, etc., are for the prescribed amounts;

(8) whether the objections taken by the Comptroller are promptly attended to;

(9) whether the totals in the columns of "transfers" on both sides of the cash book correspond, and

(10) generally, whether the accounts have been carefully, accurately and properly prepared.

Note.—The above general instructions require to be materially amplified.

2. Before taking reference the account for examination the Finance Committee should have the following books of reference:—

(i) The Local Boards Regulation II of 1902 with amendments up-to-date,

(ii) Rules issued under the Regulation with amendments up-to-date.

(iii) The latest administration report,

(iv) Sanctioned budget for the year current,

(v) The District Board Proceedings book,

(vi) Office order book of the President's Office, and

(vii) File of circulars issued by the Comptroller and the Government.

3. The Committee should first satisfy themselves whether their previous report was considered by the District Board and necessary action taken in respect of it.

4. The examination to be conducted by them may be divided into four parts, *viz*:—

Part I. The checking of every entry in the few important registers. Cash book, Petty cash book, etc., with reference to original chellans and vouchers and other records.

Part II. The check of expenditure vouchers.

Part III. The test examination of receipt items.

Part IV. Lastly, a general review and examination of the monthly accounts and other registers.

5. Definite suggestions regarding the work to be done under each of the above heads are given below and the set of questions relating to each part should be taken and answered in accordance with those instructions.

Part I.

6. The following books and records should be examined in detail for the months under examination in accordance with the instructions given below and the set of questions answered simultaneously with such examination:—

i. The cash book (Form 5).

ii. Petty cash book.

iii. Imprest account (Form 21).

18. The Finance Committee may of course examine any registers or other records, not specifically mentioned here, with a view to detect and put a stop to irregularities or malpractices that may be suspected to have been committed, and frame additional questions for being answered by them.

19. After the completion of the audit above described the members of the Committee should affix their signature in the general cash book in token of their examination, and prepare a complete set of answers to the printed questions, Parts I to IV, for submission to the District Board and needful further action. No separate audit report need be drawn up by them except when they consider it necessary to refer to irregularities noticed by them or to make suggestions for the consideration of the Board.

B. QUESTIONS TO BE ANSWERED BY THE FINANCE COMMITTEE.

PART I.

1. *Cash Book, Form No. 5, Rule 83.*

(1) Is it posted up-to-date?

(2) Has it been closed for the month under audit, signed by the President or Vice-President, and the closing balance agreed with the Treasury pass book as required in Rule 124?

(3) Has a chellan been obtained for every entry of receipt and have all such chellans been properly filed? Mention the omissions, if any.

(4) Has any item of money which appears to have been collected by reference to the original receipts or other records been omitted to be brought on the cash book or remitted to treasury? If so, why?

(5) Is a bill (voucher) obtained in support of every debit entry and is it serially numbered?

(6) Are all the bills supported by proper payees' receipts either separately taken or recorded on the bills themselves?

(7) Mention the instances where proper payee receipts have not been obtained and the reasons therefor as far as they can be ascertained.

2. *Petty Cash Book.*

(1) Is it written up-to-date and are the balances struck daily and verified?

(2) Has every entry in it been initialled by the President or Vice-President.

(3) What is the balance of cash, cheques, etc., on hand on the date of examination and does it agree with the balance as shown in the book?

(4) In whose custody is the money kept; if the money is in the custody of any official subordinate to the President or Vice-President has proper security been obtained from him?

(5) What are the details for the cash balance on hand? Mention the amounts under the several heads, revenue received but not remitted, undisbursed pay, etc., imprest and, other items.

(6) Has any amount of money received in cash or by cheque on account of pay or travelling allowance or as payable to contractors been kept on hand for over a month and, if so, why?

(7) Mention the reasons for keeping on hand of any items of revenue or other receipts unremitted to treasury.

(8) Mention the omissions, if any noticed of instances of money or cheques received in the office but not recorded in the petty cash book.

(9) Are the recoupments of imprest and the daily total of receipts and payments on account of pay and travelling allowance regularly incorporated in the petty cash book?

3. *Imprest Account or Contingent Register, Form No. 21.*

(1) Is a regular imprest account or permanent advance or contingent register maintained and posted up-to-date?

(2) Does the imprest balance shown in this book agree with the details shown in reply to question 2 (5)?

(3) Is the imprest regularly recouped at least once a month?

(4) Are there any advances or irregular payments made out of it, and unadjusted?

No. 1030 4.—L. B. 14-16-2, dated 2nd August 1916.

(16) Have references been invariably given in them to the original audit entry in the office cash book or other subsidiary registers, and note of the claim having been preferred made in the latter to guard against double payment?

(17) Are the bills for public works prepared in the prescribed printed Form No. 16 and are they arithmetically correctly made out in accordance with the entry in the measurement books (*vide* Rule 102) and the Register of Public Works Form No. 14.

(18) Is reference to the sanctioned estimate invariably quoted on every bill?

(19) Has any public works bill been paid in respect of any work without a duly sanctioned estimate, or in excess of such estimate or otherwise than in accordance with such estimate.

(20) Do the rates passed in the bill exceed in any case those entered in the schedule of rates Form No. 12, or the sanctioned estimates? If so details of such excesses should be given.

(21) Has any public works payment been made without proper provision or in excess of the provision made in the budget?

(22) Is the calculation of the entries of total quantity in the measurement books correctly made out in the cases (a certain percentage) selected for examination?

(23) Are there any cases of advances paid to contractors or others on account of work not executed? and if so, what is the authority therefor?

(24) Are purchases of public works tools duly entered in a stock account?

Part III.

Audit of Receipts.

1. Assessed taxes, *i.e.*, house tax including mohatarfa tax on vacant lands, hittals and shops.

(1) Has the demand, collection and balance for the month prior to the month of audit been prepared and placed before the Council.

(2) Are any items of demand brought on the remission list without proper scrutiny?

2. *Tolls and other miscellaneous items of revenue.*

(1) What are the several items of miscellaneous revenue and how are they collected whether by departmental management or by periodical payments as per contract or as sale proceeds at auction sales?

(2) Have the required demand and collection registers been maintained to ensure the prompt recovery of such receipts and their remittance?

(3) When the collection of tolls, or market fees is made through paid staff what are the reasons for not farming out the collection and are proper steps taken to ensure that all amounts collected are duly remitted?

(4) In the latter case are the khists regularly paid by the contractor and if not is penal interest invariably levied on belated payments?

(5) What are the several classes of license fees levied? Are printed forms of licenses used and are the fees recovered regularly brought to account?

(6) Has a register of all immovable property belonging to the Board been maintained.

Part IV.

General Examination of Accounts and abstract registers of receipts and payments.

1. Abstract Registers of Receipts and payments and monthly accounts Forms Nos. 23 to 25.

(1) Are the abstracts written up day by day in the prescribed printed Forms Nos. 23 and 24?

(2) Are the adjustment entries also recorded in them? The monthly totals made out and the opening and the closing balances entered and agreed with the corresponding entries in the cash book.

(3) Are the entries in the monthly accounts Form No. 25 copied out from the abstract as laid down in Rule 126 for submission to the Comptroller?

(4) Are the corrections and alterations made in the monthly accounts and intimated by the Comptroller duly incorporated in the abstracts?

Appendix. X. (See Rule 255)

District Fund Administration Report.

(G.O. No.8850-62 - L.B.234-12-2, dated 12th May 1915).

~~In supersession of the orders of the 5th March 1904 and 26th April 1912,~~

Read)-

Government Order No. 3366-75 -L.F. 105-1903, dated 5th March 1904, prescribing a specimen form for drawing up the District Fund Annual Administration Reports.

2. Government Order No. 7883-93 L.B. 201-10-3, dated 26th April 1912, prescribing revised heads of accounts for recording the income and expenditure of the Local Boards and the Kolar Gold Fields Sanitary Board.

3. Government Order No. 9936-7 L.B. 64-12-37, dated 16th June 1913, stating that the question of prescribing a statement to whow the Demand, Collection and Balance under the District Fund will receive separate consideration.

In supersession of the order of the 5th March 1904 read above, Government direct that the Annual Administration Reports of the Local Boards and the Kolar Gold Fields Sanitary Boards be prepared, in future under the heads enumerated in the statement appended. Explanation for large variations, new sanctions, etc., should also be included in the Reports which should be complete, concise and telling, and care should be taken to see that the information contained in the appendices is not merely repeated in the reports. The Presidents should obtain the necessary statistics in time, from the Comptroller, Public Works and Railway Accounts and the Senior Surgeon and Sanitary Commissioner, an submit the reports with complete appendices in triplicate so as to reach the General and Revenue Secretariat on or before the 30th September every year.

2 The Comptroller will submit as hitherto, the statements of public works executed by the Public Works Department out of the District Funds and the Local Funds General in the Form of Appendix IX, and also a brief report on the Local Audit of the accounts of the District Funds, so as to reach the Secretariat on or before the 30 th September every year. He

will also submit, as early as possible, after the accounts of each year are closed, a consolidated statement of income and expenditure of the District Boards and the Kolar Gold Fields Sanitary Board under the heads of account prescribed in the order of the 26th April 1912.

3. In the statements, accounts and reports furnished, round figures in rupees only shall be entered (except when the entry ofannas and pies is absolutely necessary). The Presidents are requested to see that the reports are carefully prepared and submitted in a form fit for despatch to the Press without further scrutiny, that the pages and paragraphs thereof are duly numbered and that a complete list of contents accompanies each copy of the report. To facilitate printing, the reports, appendices, statements and accounts shall be written on only one side of the paper; and when the matter of an appendix or statement extends beyond one page, as many of the printed forms as are necessary shall be used.

D.M.Narasinga Rao.
Offg. Secry. to Govt Gen. and Rev. Depts.

To

The Presidents of the District Boards.
Do Sanitary Board, Kolar Gold Fields.
The Comptroller, Mysore Government.
Do Public Works and Railway Branhh.
The Chief Engineer of Mysore.
The Senior Surgeon with the Government of Mysore.
The Sanitary Commissioner with the Govemnment of Mysore.

District Fund Administration Report of the District

For the year 19 -19

I. Constitution:
(a) Creation of new Boards and abolition of existing Boards.
(b) Appointment of Non-official Presidents and Vice-Presidents.
(c) Elections.
II. Working of Boards and Committees:-
(a) New Bye-laws and rules framed or existing ones amended.
(b) Meetings and attendance.
(c) Remarks about the interest evinced by the non-official members.
(d) Measures of initiative or development proposed or carried out during the year.
(e) Relations of the Boards with one another.
(f) Working of Union Panchayats.
III Financial Position:-
(a) Income
(b) Expenditure.
(c) Closing Balance.
(d) Allotment of funds among Taluk Boards and Union Panchayats and their adequacy
(e) Demand, Collection and Balance.
(f) Fresh imposts and variations in the rates of fees, tolls, etc.
(g) Loans.
IV. Public Works.
(a) Important works executed, percentage of budget allotment allowed to lapse, if any, with causes for lapses.
(b) Condition of roads and communications with reference to the funds allotted therefor.
(c) Improvements effected in the matter of opening and maintaining inter-village roads and other communications, and the extent of co-operation on the part of rural population in this matter.
(d) Water-supply and maintenance.
(e) Supervision of works by non-official members.
(f) District Board Railways.
V. Public Health and Vital Statistics.
VI. Conservancy and Sanitation.
(a) Working of Village Sanitation Rules.
(b) Removal of prickly pear, lantana and other rank vegetation.
(c) Prevention and suppression of Epidemics.
(d) Regulation of markets and slaughterhouses.
(e) Fairs and festivals.
VII. Medical Relief.
(a) Working of Local Fund Dispensaries.
(b) Midwives and Maternities.
(c) Ayurvedic and Unani Dispensaries.
(d) Veterinary Dispensaries.
(e) Vaccination.
VIII. Public Convenience and other Measures of Public Utility
(a) Accommodation for travellers.
(b) Cattle shows and exhibitions.
(c) Ferries
(d) Cattle Pounds.
(e) Facilities afforded for improvement of the breed of cattle.
IX. General.
(a) Accounts and audit.
(b) Miscellaneous.
(c) General Remarks.

N.B. Any other information of interest or value may be added.

In accordance with the resolution of the Local Self Govt Conference held in April 1923 the preparation of a Local Fund Account Code was, in G.O. No L 3246-25 LB92-23-1 dt 3.11.23, entrusted to an Account Officer of the Comptroller's Office. It was directed in that order that the Code should be prepared under the supervision of the Comptroller, that each chapter as it was ready should be sent to Govt, who would, after all chapters were read, appoint a Committee for revising the Code & submitting it to Govt for final sanction.

The several chapters were sent up to Govt accordingly, were duly placed before the Committee intended for the purpose. That Committee was constituted through in G.O. No L-7718-96/L.B92-23-28 dt 31.3.1924, it does not seem to have considered any portion of the Code, or such considn. and it stated that the consideration was deferred pending the decision of the Govt regarding the abolition of Taluk Boards. After the passing of

~~the Manual requires further alteration. This matter was referred~~

~~Action~~ The Draft Manual has been gone through and no alterations seem called for now, particularly as the Manual will be a Provisional one. Some orders of great importance however have been issued since the date and Sanction before Provisional it Comptroller refer to, & it is presumed that the Comptroller has incorporated them in the matter under report. The orders referred to are: —

1/4/32 (i) Rules regarding to remissions & irrecoverable revenue by DPPD

7/3/33 (ii) Changes advised in the Scales of Pd Staff in some Districts

15/2/32 (iii) Annual limit prescribed for the T.A of Presidents

The new changes, Major made later, on the suggestions of ~~DPPD~~ were received from

Appendix XII.
(See Rule 305A)

Government of His Highness the Maharaja of Mysore.

Local Fund and Sanitary (Municipal)

Prooceedings.

Dated 27th January 1910,

No. 6405-13/Ml. 48-04-26.

Passes orders in the matter of the preservation and destruction of the District Fund records in the District and Taluk Offices in the State.

Read:-

Correspondence ending with letter No. 10403, dated the 25th March 1909, from the Revenue Commissioner in Mysore, in the matter of the preservation and destruction of the Municipal, Plague and District Fund records in District And Taluk Offices in the State.

No. 6405-13 - Ml. 48- 04-26, dated Bangalore, 27th January 1910,

Order thereon:- Two lists A. and B. are appended to this Order, the one showing the records to be permanently preserved and the other those to be destroyed after certain specific periods. The rules prescribed for the preservation and destruction of Revenue records in Government Order No. R. 1356-65, dated 19th November 1903, shall, as far as possible, be applied to these records also.

2. The Deputy Commissioners of the Mysore and Chitaldrug Districts propose to entertain a clerk on Rs. 15 a month to look after these records. Government do not see any necessity for additional establishmen for doing the work.

C.S. Balasundaram Iyer

Offg. Secy. To Govt., Gen. & Rev. Depts

To the Revenue Commissioner in Mysore.

The Deputy Commissioners of Districts

A. List of Municipal, Plague and District Fund records to be preserved permanently in the District and Taluk Offices.

Serial No.	Description of papers.
1.	Register of proceedings of meetings of Taluk, District and Municipal Boards.
2.	Imprest Book
3.	Imprest and cash balance register
4.	Cash books
5.	Register of receipts and expenditure.
6.	District Fund Cash book
7.	District Fund permanent advance register.
8.	Circular orders and rules, etc., ofpermanent interest.
9.	Circular rules, books and printed papers of inportante wich are still in force.
10.	Circular orders of permenent interest issued by the Deputy Commissioners and Presidents of District and Municipal Boards.
11	Order book.
12.	"From" and "To" registers (Kana rese and English).
13.	Register of orders issued to and reports received from subordinate Taluk officers.
14.	Budgets sanctioned by Government and Government Proceedings.
15.	Jamabandi goshwar of Municipal Revenue.
16.	Monthly cash accounts.
17.	District Fund demand, collection and balance register.
18.	Register of all sanctioned works with estimates, plans and completion bills and reports.
19.	"C" Registers.
20.	Register of amounts remaining unexpended in the hands of the Presidents of Taluk Boards and Vice-Presidents of Municipalities.
21.	Register of expenditure incurred on special occasions.
22.	Pass book of Plague Branch.
23.	District Fund Pass Book
24.	Cheque book margins.
25.	Counterfoils af cheque books.
26.	Statement of cheques issued.
27.	Records connected with the allotment and enjoyment of building sites.
28.	Mutchalikas obtained from people regarding the enjoyment of vacant sites buildings.
29.	Statement of sites reserved for public purposes.
30.	Takrar takhta relating to Municipal matters.
31.	Records connected with disputed cases disposed of.
32.	Acquittance roll.
33.	Barawards.
34.	Schedule of establishment
35.	Baraward books of Vaccination Establishment.
36.	Register of Municipal taxes, moha tarfa and their revision from tim to time.
37.	Correspondence relating to the in roduction and abolition of new t taxes.
38.	Papers connected with remission and imposition of taxes.
39.	Papers connected with the introduction of fees on carts, etc coming to weekly markets.
40.	Papers connected with toll gates and their realizations.
41.	Register of ferries and their realizations.
42.	Register of Government buildings and properties.
43.	Records of encroachment on public roads etc, which are the property of District and Municipal Boards.
44.	Records of encroachment on public roads etc, which are the propert of District and Municipal Boards
45.	Maps, plans, etc, of Municipalit and all papers relating to the settlement of Municipal boundari
46.	Correspondence relating to the c stitution of Taluk Boards and M cipalities.
47.	Papers relating to water-supply to towns and villages.
48.	Accounts of transfer of occupanc and of changes therein under dec rees and orders of Civil Courts
49.	Correspondence relating to the changes of names of occupants.
50.	Papers connected with the establishment and abolition of cattl pounds.
51.	Papers relating to the establis ment of fairs and festivals and opening of dispensaries, school musafirkhanas or chattrams.
52.	Records connected with gokattes channels and private wells hand over to Government.
53.	Records connected with the manner and customs, ceremonies and pr vileges of procession, etc, in caste or class of persons.
54.	Proclamation of general import.
55.	Abstracts from generalstatistic returns received from talukas.
56.	Administration Reports.
57.	Printed copies of annual report
58.	Papers connected w th the admin ration of Famine Code, Epidem eases Regulation, etc.
59.	Register of records to be pre and of those to be destroyed.
60.	Papers (including petitions) falling under any of the othe heads which the Head of the D ment orders to be permanently,

permanently preserved.

61. Register showing the description and extent of lands acquired, prices paid, reasons for acquisition and disposal of lands so acquired, etc.

62. Correspondence connected with loans for water-supply and other public improvements.

B. - List of Municipal, Plague and District Fund papers to be preserved for specific periods and destroyed at the end of such periods in the District and Taluk Offices.

Serial No.	Description of Papers.	Period of preservation.
1.	Notices issued to members to attend meetings of Boards.	One year.
2.	Papers relating to the absence of members from consecutive meetings of Boards.	Do
3.	Daily plague report register.	Do
4.	Weekly plague report.	Do
5.	Sundry papers for preparing monthly accounts.	Do
6.	Sundry periodical accounts of minor importance.	Do
7.	Periodical reports and returns on miscellaneous matters of no important interest submitted to district officers by Amildars and their office/ office copies	Two years.
8.	Quarterly statement of Municipal works inspected.	Do
9.	Demand, collection and balance statements received from Taluks.	Do
10.	Monthly accounts and returns.	Do
11.	Draft budget estimates submitted to Government	Do
12.	Return of labour cases attended by Midwives.	Do
13.	Miscellaneous correspondence of no permanent interest submitted to superior authorities.	Do
14.	Papers connected with the preparation of administration reports.	Do
15.	Vital statistics and accounts, mortuary and vaccination received from taluks.	Do
16.	Petitions for reduction of mohatarfa tax papers relating thereto	Do
17.	Notice of demand for arrears of revenue.	Do
18.	Sale records of unserviceable tools and plant	Do
19.	Vouchers received from dog and snake killers for rewards paid to them.	Do
20.	Circular orders, reports, yadis, etc, of no permanent interest and routine correspondence.	Do
21.	List of articles belonging to District and Municipal Boards sold by public auction.	Do
22.	Miscellaneous correspondence of no important interest from superior authorities to subordinate officers.	Do
23.	Diaries of Local Fund subordinates, such as, Work Inspectors.	Do
24.	Periodical returns and unanswered references.	Do
25.	Office copies of periodical returns submitted to Sanitary Commissioner and other officers	Do
26.	Annual accounts accompanying administration reports received from taluks.	Do
27.	Mohatarfa demand statement received from taluks.	Do
28.	Taluk miscellaneous orders.	Do
29.	Rahadris on tobacco and other dutiable articles.	Do
30.	Miscellaneous petitions disposed of at the time of jamabandi.	Do
31.	All papers of miscellaneous and unimportant nature.	Do

Serial No.	Description of papers.	Period of preservation.
32.	Book of receipt and issue of stationery articles and printed forms.	Three years.
33.	Papers relating to fines imposed under the Village Sanitation Rules.	Do
34.	Repayment of deposits.	Five years.
35.	Register of Municipal deposits.	Do
36.	Receipt books	Do
37.	Counterfoils of receipts.	Do
38.	Papers connected with cattle pound receipts and remuneration to pound keepers.	Do
39.	Papers connected with contingent registers.	Do
40.	Progress reports and statements of District Fund works.	Do
41.	Quarterly statement of District Fund works inspected.	Do
42.	Vital statistics and accounts, mortuary and vaccination prepared in the District Office.	Do
43.	Demand, collection and balance statement compiled in the District Office.	Do
44.	Annual accounts received from taluks.	Do
45.	Do in District Office.	Do
46.	Local Fund challan Form No. 1. received from taluks.	Do
47.	Stock register.	Do
48.	Octroi hasal pattis on all goods.	Do
49.	Records relating to the election of members to the Taluk and District Boards.	Do
50.	Sale records of Amarayi	Do
51.	Papers connected with the sale or dead trees, stone, manure, etc.	Do
52.	License darkhasts for removal of stones, earth, kankar, etc, within Municipal limits.	Do
53.	Papers connected with the sale of smuggled articles.	Do
54.	Statement of charges incurred on account of repairs to and construction of tanks, wells, etc, in the Revenue Department.	Do
55.	Papers relating to the remuneration of village servants for the collection of octroi and mohatarfa taxes.	Do
56.	Papers regarding lighting contract.	Do
57.	Papers regarding collection of taxes by coercive measures.	Do
58.	Repports and yadis transmitted by the village officers to Amildars not forming part of important records.	Do
59.	Register of collection of bungalow fees.	10 years.
60.	Measurement books.	Do
61.	Papers relating to instructions for removing thorns from prickly-pear.	Do
62.	Statement of houses classified.	Do
63.	Work files with estimates of Municipal and District Funds and Local Fund General	Do
64.	Taluk octroi registers.	Do
65.	Papers connected with the improvement of sanitation in municipal towns.	Do
66.	Visitors' books kept in musafirkhanas.	Twelve years.
67.	Sale records of houses for revenue default.	Do
68.	Records relating to the sale of fords.	Do
69.	Remission statements.	Do
70.	Papers relating to the grant of license for building houses.	Do.
71.	Register of births and deaths.	Twenty years.
72.	Annual accounts.	Thirty years.
73.	Register of potgi allowances paid to patels and shanbhogs.	Do.
74.	Correspondence relating to suits by or against District and Municipal Boards.	Do
75.	Sale records of unclaimed cattle impoinded.	Two years after claims are settled.
76.	Office copies of estimates.	One year after completion of work
77.	Progress and notification registers of Municipal and District Funds and Local Funds General.	One year after completion of work.

Serial No.	Description of papers.	Period of preservation.
78.	Records relating to sale of toll-gates.	Three years of till the recovery of the sale amount.
79.	Papers connected with the grant of leave to officials or their appointment, promotion, punishment or dismissal.	Thirty years or till the official dies, or his pension claims are settled after retirement.
80.	Service registers.	Till death or retirment of the incumbents concerned.
81.	Papers relating to the misconduct of Municipal servants.	Till the servants concerned have retired or died.
82.	Register of dynamite received and expended.	Till amount is finally adjusted.
83.	Balance sheets of mohatarfa revenue.	Till the arrears are recovered.
84.	Records relating to the recovery of mohatarfa in Unions.	Till the amount is recovered.
85.	Deeds, agreements, security bonds, taken from Contractors and others.	Till the conditions are fulfilled.

APPENDIX XIII.

(Rule 275)

Model forms of Security Bonds:-

Form of Security Bond- I.

(Aplicable to deposit of Government pro-notes, Municipal and other debentures.).

KNOW ALL MEN BY THESE PRESENTS THAT I, ...

of.....

am bound to the President, ...Distt. Board, in the sum of Rupees.....to be paid to the said President, or his successors or assigns. As security for which payment, I have delivered to and deposited with and endorsed over to Government Securities to the extent of Rupees..... ..... as particularised in the schedule hereto;

WHEREAS I, the said.....

have been appointed to the office of.....

and have been called upon to furnish security for the due discharve of the duties and trusts of the said office or any other office to which I may be hereafter appointed, and for the due account of all moneys, papers and other property which shall come into my possession or control by reason of amy such office;

NOW the condition of this obligation is such that if I the said..... ..... shall always duly discharge the duties and trusts of the said office or offices and deliver up all moneys, papers or other property within such time and to such person as shall be demanded in writing by the person at the head of the office to which I belong, and pay to the President, ...Distt. Board, his successors and assigns from all loss and damage which may be occasioned by my neglect or default in the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the sums shall remain in full force, with power to the said President, ...Distt.Board, his successors and assigns or his or their authorised officers or servants from time to time to sell and dispose of the said Government Securities or other Government Securities of the same or greater value that may be permitted by the President,.....Distt.Board, to be substituted by me or a sufficent portion thereof with the interest thereon and to apply the proceeds in

and towards the ~~xxxx~~ indemnity as aforesaid of the said President .....Board, his successors and assigns as the case may require;

AND I further agree that on my vacating the said office of ..... the abovementioned Government Promissory notes for Rupees..... or any notes that my be substituted therefor as aforesaid shall not be at once returned to me, but shall remain with the said..... .....for the term of six months as security against any loss that may have been incurred by the said President, ...District Board, owing to my neglect or default and which may not have discovered until aftermy vacating my appointment.

PROVIDED ALWAYS that the return at any time of the said Government Promissory Notes shall not be deemed to affect the right of the said President, ...District Board, to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after the return of the said Government Promissory Notes.

The Schedule above referred to.

Signed and delivered by the said
in the presence of
1.....
2.....

Form of Security Bond - II.

(Applicable to cases where deposits in Mysore Government Savings Bank are offered as security.)

KNOW ALL MEN BY THESE PRESENTS THAT I, ...
of.....
am bound to the President, ...District Board, in the sum of Rupees.....to be paid to the said President or his successors or assigns. As security for which payment I have delivered to and deposited with.....my pass-book with the Mysore Government savings Bank at ....
wherein I have now standing to my credit the sum of Rupees.....

WHEREAS I, the said
have been appointed to the office of
and have been called upon to furnish security for the due discharge of the duties and trusts of the said office or of any other office to which I may be hereafter appointed and for the due account of all moneys, papers and other property which shall come into my possession or control by reason of any such office;

NOW THE condition of this obligation, is such that I the said shall always duly discharge the duties and trusts of the said office or offices, and deliver up all moneys, papers or other property within such time and such person at the head of the office to which I belong, and pay to the President, ...District.....Board, his successors and assigns, the amount of any loss or defalcation in my accounts, and in all other ways indemnify the said President,.....District Board, his successors and assigns from all loss and damage which may be occasioned by my neglect or default in the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the same shall remain in full force, with power to the said President .....District.....Board, his successors and assigns or his or their duly authorised officers or servants from time to time to obtain and receive payment of the said sum of Rupees.....

PROVIDED ALWAYS that the return at any time of the said sum of Rupees.....or of the pass-book, vouchers or other documents relating thereto shall not be deemed to affect the right of the said President,.....Boar d, to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after the return of the said sum of Rupees. or of the pass-book, vouchers or other documents relating thereto.

Signed and delivered by the said
in the presence of

1.....

2.....

Form of Security Bond - III.

(Applicable to deposits in cash)

KNOW ALL MEN BY THESE PRESENTS THAT I,

of

am bound to the President, ... District Board, in the sum of Rupees

to be paid to the said President, District Board

or his successors or assigns. As security for which payment I have

delivered to and deposited with

the sum of Rupees

in cash;

WHEREAS I, the said

have been appointed to the office of

and have been called upon to furnish security for the due discharge of the duties and trusts of the said office or of any other office to which I may be hereafter appointed; and for the due account of all moneys, papers and other property which shall come into my possession or control by reason of any such office.

NOW THE condition of this obligation is such that if I, the said

shall always duly discharge the duties and trusts of the said office or offices, and deliver up all moneys, papers or other property within such time and to such person as shall be demanded in writing by the person at the head of the office to which I belong, and pay to the President, District Board, his successors and assigns, the amount of any loss or defalcation in my accounts, and in all other ways indemnify the said President, District Board, his successors and assigns from all loss and damage which may be occasioned by my neglect or default in the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the sums shall remain in full force, with power to the said President, District Board, his successors and assigns or his or their duly authorised officers or servants from time to time to apply the same or a sufficient portion thereof in and towards the indemnity as aforesaid of the said President, District Board, his successors and assigns as the case may require.

AND I further agree that on my vacating the said office of the abovementioned sum of Rupees so deposited as aforesaid shall not be at once returned to me, but shall be and remain with the said for the term of six months as security against any loss that may have been incurred by the said President Board, owing to my neglect or default and which may not have been discovered until after my vacating my appointment.

PROVIDED ALWAYS that the return at any time of the said sum of Rupees so deposited as aforesaid shall not be deemed to affect the right of the said President, District Board, to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after the return of the said sum of Rupees so deposited as aforesaid.

Signed and delivered by the said
in the presence of
1.....
2.....

APPENDIX XIV.

DEBENTURE LOANS OF LOCAL BODIES.

Local Bodies are permitted to raise loans with the sanction of Government for works of public utility, such as construction of Railways, Watersupply projects, etc. At present the following loans are raised:-

1. The 4 per cent Kolar District Board Railway Loan. (1) G.O. 289-93 - Ry. F 124-11-12, dated 5th December 1911 (2) No. 10643-5 - L.B. 199-13-3, dated 22nd April 1914, -
2. The 5 per cent Shimoga District Board Railway Loan, 309-13-Ry. F. 164-14-15, dated 12th August 1914.-
3. The 6 per cent Chitaldrug Water Supply Loan. 4082-4 - Ml. 93-14-23, dated 3rd December 1915 and No. 5243-4 - Ml. 93-14-26, dated 18th January 1916.
4. The 5 per cent Chitaldrug District Board Railway Laon. 732-4 L.B. 37-15-16, dated 22nd July 1916 and No. L.3714-17 - L. B. 99-23-2, dated 17th November 1923.
5. The 7 per cent Chickmagalur Water Supply Loan ~~xxxxxx~~ L. 6258-59 Ml. 143-22-4, dated 5th April 1923.
6. The 5½ per cent Hassan District Board Loan for construction of Hemavati Bridge and Channarayapatna-Holenarsipur Road. 3912-4 - L.B. 55-17-4, dated 17th January 1918.
7. The 5 per cent Shimoga Town Municipal Loan. No. 7176-8 - Ml. 196-14-11, dated 14 th May 1917.
8. The 6 per cent Shimoga District Board Loan for Tunga Bridge. No. R.1928-9 - L.B. 104-19-4, dated 10th August 1920.
9. 7 per cent Nanjangud-Chamarajanagar Railway Debenture Loan. No. 382-5 L.B. 129-22-15, dated 18th July 1924.-
10. 7 per cent Tumkur Municipal Water Supply Loan. No. R. 14736-38 Ml. 224-15-7, dated 17th May 1919.

N.B. The following class of income shall be exempt from income-tax for a period of three years from 1st July 1925 but it shall be taken into account in determining the total income of an assessee for the purposes of Incom gulation:

(1) income derived from debentures issued by District Boards and

Municipalities and the State which carry interest at 6 per cent or less (G.O. No. Fl. 3427- I.T. 22-25-2, dated 15th December 1925).

In the case of the Kolar District Board Railway Loan, interest is paid in the same manner as on the Mysore State Loan Promissory Notes. In the case of the next three loans the amounts taken up by the public in the loans are collected in several instalments. To enable the subscribers to draw the interest on their partly paid up amounts on the due dates every half year, ad interim orders are issued in their favour by the Presidents of the Local Bodies, countersigned, if necessary, by the Comptroller which will be exchanged for the regular debentures on payment of the full amounts due. Interest on these ad interim orders will be paid by means of interest warrants which will be issued by the President in favour of the holders before the due dates. Advices of the issue of such warrants will also be sent to the treasury simultaneously. The advices received in the treasury will be posted in a register kept for the purpose and payment will be made on presentation by the parties of the warrants duly receipted by them along with the ad interim orders. The particulars in the interest warrants presented for payment should be verified with those in the advices sent by the President. The payment of interest should be noted with the Treasury Officer's initials on the reverse of the ad interim orders in the respecfive cages for each half-year. The paid warrants will be sent to the Comptroller with the list of payments. A consolidated schedule will be prepared, and the total of the schedule charged as a single item in the list of payments.

The interest warrants are current only for three months, and if presented thereafter, payment should be refused and the party asked to get the warrant renewed by the President. Payment of time-expired warrants should be made only on receipt of advices from the Presidents of their renewal.

Debentures will be issued as soon as the full amount is paid. Interest on these debentures will be paid as in the case of the Mysore State Loan Notes.

2. Enfacement for payment of interest:- Interest on the ad-interim orders and debentrues of all the loans raised by Local Bodies

can be made payable by the Presidents of the Local Bodies at any of the treasuries in the district. The notes should be forwarded with the application to the President who will enface them for payment at such ~~xxix~~ treasuries as may be desired by their holders and send advices thereof to the treasury in which payment has to be made and in which the ad interim orders and debentures were originally enfaced for payment of interest.

3. As regards renewal and sub-division of these debentures and ad interim orders application should be made to the Comptroller through the President and the forms of endorsements are those prescribed for Government securities.

The following registers should be maintained in the treasuries separately for each loan:-

1. Register of Debentures and ad interim orders enfaced for payment of interest ~~(Form 4)~~.

2. Register of advice of interest warrants.

3. Register of payment of interest ~~(Form 7)~~.

4. Register of advice of Debentures sent for renewal, subdivision or consolidation ~~(Form 14)~~.

5. Register of powers-of-attorney for drawing interest on the Debentures ~~(Form 9)~~.

4. Transfer of Ownership:- Debentures are negotiable by endorsement as in the case of Government Securities. For transfer of ownership in the case of ad interim orders, the transferor and the transferee should execute an agreement the former agreeing to transfer his right for the shares taken up by him in the loan and the latter to accept the right in his favour and to pay the several instalments due on the shares.

5. Procedure on flotation of new loans:- The following procedure which was adopted in connection with the flotation of the Nanjangud-Chamarajanagar Railway Debenture loan contain instructions issued to the President, Mysore District Board, in addition to those given in paragraphs 1 to 4 in this Appendix and are applicable mutatis mutandis to all new loans that may be raised by Local bodies:-

(1) Receipt of the first Instalment of Subscription to the loan in the treasuries in the District:- The subscriber will present

at the treasury along with the money a chellan in duplicate and an application for acceptance. One chellan will be returned to the party with the treasury certificate and the application for the loan sent direct to the President of the District Board with the treasury certificate for the receipt of the first instalment duly noted thereon The other challan will be retained for use in the treasury. The President will, on receipt of the application, issue an ad interim order to the subscriber noting the receipt of the first instalment and filling up the other particulars required in the printed form.

(2) Receipt of subsequent Instalments in the Treasuriews in the District:--- (a) The subscriber will present at the treasury along with the subsequent instalments chellans in duplicate and the ad interim order issued by the President, The ad interim order will be returned to the subscriber after noting thereon the amount of each subsequent instalment and the date of receipt under the initials of the Treasury Officer. One of the chellans will be sent to the President on the day of receipt of the money, the other being retained in the treasury. The full name of the subscriber and the number of the ad interim order should be specified in the chellan by the subscriber.

(b) In the Pass Book, entries should be made by the treasury according to the dates of receipt in district and taluk treasuries and a separate total struck for the subscriptions for the loan and included in the total of the District Fund transactions. The total subscription thus intimated by the treasury should be agreed with the applications and chellans received from the treasuries in the Mysore District.

(3) Receipt of Subscriptions at Treasuries other than those in the District where the Local Body is:- The subscriber will present the money with an application for the issue of a Remittance Transfer Receipt in favour of the President, District Board, Mysore, The Remittance Transfer Receipt issued and received from the treasury will then be sent by the subscriber to the President along with the application for the loan in the prescribed form. The subsequent instalments will be likewise dealt with in the treasury and the Remittance Transfer Receipt issued will be forwarded by the subscriber

to the President with the ad interim order which will be returned to the subscriber after the payment of the instalments is noted thereon.

(4) Account of Subscriptions Realised:-- The subscriptions collected including those realised through Remittance Transfer Receipts should, as soon as they appear in the treasury pass book, be credited to a special head to be opened as Nanjangud-Chamarajanagar RailwayDebenture Loan under Public Debt. The balance should be carried from year to yeam and proved at the close of the year with the register of applications or ad interim orders issued or debentures issued as the case may be.

(5) Payment of Interest:--- The interest due on the instalments paid by the subscribers will be paid by means of interest warrants issued by the President every half year. These will be issued to the parties and advices thereof sent to the treasury concerned where they will be posted in a register and the amounts paid on presentation of th warrants duly receipted by the parties along with the respecive ad interim orders. The ad interim order will be returned by the party after the amount of the interest warrant paid is noted thereon under the initials of the Treasury Officer. The paid interest warrants will be sent to the Comptroller's Office as vouchers in support of payment. Interest on debentures will be paid as in the case of theMysore State Loan Notes. The interest paid should, as soon as cheques are issued to the treasury on receipt of the claim from the Comptroller supported by vouchers, be charged to the service head under a new detailed head as "Interest on Nanjangud Chamarajanagar Railway Debenture Loan".

(6) Issue of Debenture Bonds:---- On payment of all the instalments to the Loan by the subscriber and after the full interest due on the instalments is paid to them the ad interim orders should be surrendered by them to the President who will then issue the debentures. The ad interim orders should be carefully preserved, arranged in their serival order and bound into books of convenient size. The fact of the debenture having been issued should be noted in the register of ad interim orders and prominently across the ad interim orders themselves.

(7) Payments for the construction of the Railway should be

made by means of crossed cheques on receipt of demands from the Auditor, Mysore Railways. The payments so made should be charged to a special head under Public Debt as "Construction of Nanjangud-Chamarajanagar Railway". The accounts received from the Auditor, Mysore Railways, and proper explanations for differences, if any, obtained and recorded.

(8). The discount, if any, allowed under the terms of the Prospectus should be debited to the service head under a new head "Discount allowed on Nanjangud-Chamarajanagar Railway Loan" by a corresponding transfer credit to the head so that after the closing the loan operations and issue of debentures the total value of debentures issued as per Issue Register may agree with the book balances.

6. For recording the transactions relating to the loan, the following registers and accounts are advised to be maintained in the President's Office.

(i) Register of applications, having columns for note of first ans subsequent instalments paid by subscribers and the number and date of the chellans on which the moneys were paid. The applications should be numbered and kept securely bound for future reference. The chellans received for payment of instalments should be filed after note in the above register and kept as above.

(ii). Register of ad interim orders issued with cages for noting payment of interest.

(iii). Register of debentures issued.

(iv). Trifoil interest warrant books printed on special paper with proper ground plan and border.

(v). Combined register of interest warrants issued and paid.

Information relating to the provision made in the budgets of local bodies for payment of interest on the Local Debenture Loan and also the amount provided and invested towards Sinking Fund for the discharge of the loan, has to be sent to the Comptroller in the following form every year before the 15th July.

Statement showing the amount of loan collected, etc., Name of Loan:-

Amount of loan collected.	Bonds issued.		Bonds still to be issued.		Interest payments.		
	No.	Value.	No.	Value.	Paid to end of last year.	Paid this year.	Interest still due.

Sinking Fund.				Nature of investment of contribution.	Remarks.
Amount of annual Contribution.	Contributed so far.	Contributed this year.	Total.		

Appendix XV

~~MUNICIPAL AND LOCAL BOARDS.~~

Notification No. L. 360—L. B. 181-29-3, *dated* 11*th July* 1930.

In exercise of the powers conferred by the sections 92 and 100 of the Mysore District Boards' Regulation, the following rules are made by the Government for the inspection of the District Board Offices by the Deputy Commissioners:—

1. The Deputy Commissioner shall inspect the office of the District Board in his Distrtct at least once a year between the months of March and May.

2. The Deputy Commissioner shall give to the President 15 days' notice of his intention to inspect the District Board Office.

3. The President shall make satisfactory arrangements for inspection of the necessary records, accounts and other property of the Board by the Deputy Commissioner and shall for the purposes of such inspection afford access to such records, accounts and property to any person authorised by the Deputy Commissioner in writing in this behalf.

4. Within a month of the date of each inspection, the Deputy Commissioner shall submit a copy of the inspection report to the Secretary to Government in the General Department and the President concerned in the form appended to the notification.

5. The President will place the inspection report before the Board who shall consider the same within two months of its receipt by the President and a report of the action taken to rectify the irregularities, if any, noticed in the report shall be submitted to Government within three months of the receipt of the report.

By Order,
R. RANGA RAO,
General Secretary to Government.

Report on the inspection of the District Board Office.....

1. Name of the Inspecting Officer.....
2. Duration of the inspection — Date commenced..... / Date concluded.....
3. Name of the officer in charge.....
4. Previous inspection — Date..... / Name of officer.....

QUESTIONS.

I. Committees and Officers.

1. Do the District Board and standing and other committees thereof meet regularly?
2. Are regular journals of the proceedings of all meetings of the Boards and of each Committee kept?
3. Has action been taken on all the resolutions of the Board and of the Committees and is the nature of action so taken noted against each resolution and also reported at any subsequent meeting?
4. Have the powers and duties of the President and the Vice-President been clearly defined?

II. Taxes on cesses.

5. Has a register of Board property been maintained and is it posted up-to-date?
6. Are all the other registers prescribed maintained? If not, why?
7. Check the arrear demand register and the process register and see if timely action is taken for the recovery of the arrears.
8. What is the amount of arrears due and to what years do they relate? Steps taken for their recovery may be noted.

24. Has there been regular progress of work throughout the year or is there any attempt to rush through works at the end ?

25. Have all sanctioned estimates been properly filed so as to be easily traceable for ready reference ?

26. Is a list of measurement books in current use maintained showing the names of subordinates and the works for which the book is used ?

27. Is a building register maintained showing the capital outlay and the expenditure incurred on their maintenance every year ?

28. Are tenders invited from the contractors.

29. Are contracts given out to persons related to Presidents, Vice-Presidents and other District Board Members ?

30. Is security taken in all cases for the due fulfilment of a contract ?

V General.

31. Is the office accommodation sufficient and suitable ? Are the rooms, premises and furniture kept clean ?

32. Is a record of the qualifications and services of the ministeral officers maintained up-to-date ?

33. Is a service register maintained for every permanent official and brought up-to-date ? Are these registers arranged in order and kept in the records in a separate box ? Who keeps the key of the box ?

34. Are all appointments made in accordance with the rules ?

35. Is a statement of the periodical reports and returns due, prepared and maintained up-to-date ? Are the due dates, the dates of actual submission and the names of the clerks responsible for their preparation noted therein ? Is it scrutinised by the Head of the office ?

How many and which returns were due at the time of inspection ?

36. Is a register of furniture maintained? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each ? Is the register verified once every quarter ? Is a note made in the register of all articles lost or which have become unserviceable ? Is the furniture adequate for the needs of the office or more than necessary ? What is the condition of furniture kept ?

37. Are old and unserviceable articles sold by public auction and the proceeds credited to the District Fund ?

38. Who keeps the stock of forms ? Where are they kept ? Are they neatly arranged ? Are all receipts and issues noted in a register ?

39. Is a complete set of the standing orders of Government relating to the work of the office maintained ?

Is it provided with a table of contents and, if bulky, also with index ?

40. Is the file of District Board Rules and Bye-laws kept up-to-date ?

without delay? If any are delayed, what is the cause for the same?

60. Are pension applications prepared and submitted in time? How many cases are pending and why?

61. What amount has been given by the President as sub-imprest to subordinate officers? Details may be noted. Are acknowledgments of permanent advance held by them duly received?

62. Are all the records sorted? If not, what is the quantity of papers remaining to be sorted? What time is necessary to complete their sorting?

63. Are all papers sent to the records as soon as they are disposed of duly stitched and feristed? Note instances to the contrary, if any.

64. Have all time expired papers been eliminated after verifying the periods for which they are preserved and are they all destroyed and a note made to this effect in the register?

65. Are the money and stamps received for copies regularly entered in a register? Is the register submitted regularly to the Head of the office for inspection and signature every month? Where are all the money and stamps received for copies kept?

66. Extent to which points noted for action at previous inspections have been attended to.

67. Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office.

Appendix ~~XIII~~ XVI.

(See Rule 275).

B.

Rules regarding the grant of Pensions and gratuities to employees on the Establishments of Municipalities and other Local Funds.

1. All employees on the permanent establishments of Municipalities and other Local Funds including Kolar Gold Fields Sanitary Board Fund in the Mysore State, are eligible for pensions (and gratuities) except the following: —

Shanbogs with hereditary haks, totis, sweepers, watchmen, coolies, khalihats, cooks, watermen, dhobis, gardeners and pound-keepers paid by commission and Medical pupils.

Such pensions (and gratuities) shall be paid by the respective Boards and charged to their funds. (Vide Government Order No. 6790-1 L.F 17-99 dated 14th December 1899, and 25th August 1876).

II. Servants belonging to any department under Government but transferred to the service of any of the Municipalities in the State or Local Boards (including the Kolar Gold Fields Sanitary Board) or vice versa shall be eligible for pensions (and gratuities) payable from the General Revenues and the funds of the Municipality or Local Boards concerned, according to the Rule of Proportions as ~~xxxxxxxx~~ provided in Article 266 A.

The same rule will be applied in the case of employees transferred from service under another Municipality or Local Board.

Transfers of servants contemplated above should be sanctioned by Government in cases where the Municipality or Local Board and the State Department are not under the same officer competent to make such transfers. (Vide Government Order No. 12264-314 L.B. 11-13-80 dated 8th June 1914.)

III. Rules ~~xxx~~ I and II apply to cases in which the whole pay of the officer at any time is charged to a single Fund.

The pensionary charges of officials whose pay is met in shares from more than one source, viz., District Funds, Municipal Funds or General Revenues or by more than one Municipality in shares, shall, in respect of such period of service be borne entirely by General Revenues. A contribution of one-ninth of so much of the salaries of such officials as

paid by the funds of the Municipalities or Local Boards should be recovered and credited annually to Government during that period.

IV. As an exception to Rules I and II, the pension of Sanitary Inspectors employed by Local Bodies and other than Bangalore and Mysore City Municipal Councils and the Kolar Gold Fields Sanitary Board and of the pensionable staff of the hospitals inculding midwives, the full cost of which is met by only one fund (Municipal or District Fund), will also be paid from General Revenues to which a contribution of one-ninth of the sanctioned salaries levied from the funds concerned shall be credited annually.

V. In cases where Local Bodies have made an arrangement with Government for contributing for pension from the General Revenues for their employees under the provisions of Article 266B, the pension of such employees is payable wholly from General Revenues.

VI. No deduction shall be made from the pay of any employee subject to these rules, on account of pension or gratuity.

VII. All claims to pensions and gratuities and all other matters connected therewith shall be determined according to the provisions of these Regulations. Government have delegated the powers specified in clause (a) (1) of Article 324 M.S.R. to the President, Bangalore city Municipal Council subject to the conditions specified in clause (b) of the said article.

Appendix XVII
(See Rules 89 and 133A)

Rules regarding the maintenance of Service books, their verification and submission of pension applications:-

A Service Book is supplied, at his own cost, to every officer on his first appointment. It is to be kept in the custody of the Head of the Office in which he is serving, and transferred with him from office to office. It may be given up to the Officer if he resigns or is discharged without fault, an entry being first made therein to this effect.

453. It is the duty of every Officer to see that his own service Book is properly kept up, and that all erasures in it are properly attested. If the book is not carefully kept up, difficulties may arise as to verification of service, when the officer applies for pension.

(a) Personal certificates of character should not, unless it is so directed by Government, be entered in column (22).

(b) When, however, an officer is reduced to a lower substantive

appointment, the cause of the reduction should always be briefly stated thus - "Reduced for inefficiency", "Reduced owing to revision of establish ment", etc

When an employee is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments their service books should be sent to the Account Office for record.

1. In service books of the old form which have no separate columns for leave, the description and term of leave granted may be written across columns 2 and 3 and the dates of commencement and the end of leave in col umns 6 and 10; it may be convenient to make these entries in red ink.

2. The non-maintenance of Service books or their incorrectness or incompleteness, more especially in Taluk Offices, has been the subject of frequent notice by the Comptroller, and Government have passed stringent orders on the matter. All entries regarding promotions, leave etc., should be initialled by the head of the office at the time of his passing his establishment pay-bill, as required by the certificate on the bill and this work should never be postponed to a future date.

3. The maintenance of service books in each office will be entrusted to a clerk who should be held responsible for their correctness and completeness. He should note in each service book every change in the order of its occurrence and after the entry has been duly verified by reference to departmental orders, pay bills, absentee statements or other official documents, he should have it attested by the head of the office who should see that

(a) the date of birth by the Christian era is recorded,

(b) the dates of commencement and termination of service in an appointment with the rate of pay are correctly noted,

(c) suspension, degradation, dismissal, or removal from service on account of misconduct or inefficiency, is duly noted with a brief note of explanation, (Article M.S.R.)

(d) all incidents in service such as promotion, transfer, degradation etc, are duly entered;

(e) the deputation of an officer to temporary appointment, if any, under Art. 234 M.S.R. is duly noted in the proper column.

(f) all erasures or interpolations are duly initialled by the head of the office,

(g) the necessary signatures of the several officers are obtained in the proper columns.

4. When an officer is transferred, whether permanently or temporarily from one office to another, the necessary entry showing the nature and reason of the transfer, should be made in his service book in the office from which the officer was transferred and the book after being attested by the head of that office, should be transmitted to the head of the office to which the officer has been transferred.

5. Leave of all kinds (except casual leave) should be recorded in detail by the official entrusted with the preparation of the pay bill of the establishment and the entries verified and attested by the head of the office.

The service bOoks in each office should be taken up for verification on or before 1st July of every year by the head of the office, who after satisfying himself that the services of the officer concerned are correctly recorded in his service book in conformity with the instructions above, should record therein a certificate to the effect that the entries therein made have been duly verified and found correct.

1. The head of the office in recording the annual certificate of verification, should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement of services in writing taken from the officer concerned supported by his contemporary's evidence is attached to the book.

2. The Deputy and Assistant Commissioners should, either during the Jamabandi or when on tour in their taluk, inspect the service books kept in the taluk offices in their divisions, and see that they are maintained and completed up to date, and take due notice of any instance of neglect or omission.

3. Special attention is invited to the certificate prescribed in Article 79(2).

Applications for pension should be submitted in Form 7, M.C.A.C. Vol,I and the instructions given below should be attended to in preparing and submitting them.

1. The head of an office before despatching an application for pension

or gratuity to the Comptroller should satisfy himmelf that the application has been prepared in conformity with the instructions belw. These directions will not in any way render a study of the Regulations unnecessary but only serve as a convenient and helpful index in some of the most important of the rules contained in them (Articles 487, 492 and 494 M.S.R.).

2. Applications for pension or Gratuity should always be regarded as urgent and not be treated as papers to be dealt with in ordinary course. Explanation should accompany the application when the delay in submission exceeds one month. The Comptroller should bring specially to the notice of Government cases of dalay involving more than six months. The head of an office cannot refuse to submit the application of a retired officer, even though prima facie no retiring allowance is admissible to him under the rules. Government reserve to itself the right to grant or reject applications for pensions.

3. Officers who have retired from the service should be required to furnish information to the head of the office in which they served immediately prior to retirement regarding their place of residence, in case it should be necessary to obtain further information from them.

4. Affidavit or evidence of contemporary employees should be admitted for such periods of service of non-gazetted officers as are not verifiable from records, and should state whether applicant was in permanent employ, and whether there were any breaks in the service, or an leave granted.

5. Age as given in service book, if subsequently amended should be supported by a Government order approving the alteration. When the precise date of birth is not known, 1st July of the year of birth should be assumed as the date of birth. The age at which an officer may be required to retire on account of incapacity to continue in service is, in the case of officers in superior service, fifty five years, and inferior, sixty years. Any difference in age between that shown in the pension application and that recorded in the annual schedule of establishment, must be fully explained.

6. A memorandum of average emoluments should be appended to the application, calculated with reference to Articles 344 and 345, M.S.R. When pension is partly debitable to Local, Municipal or Palace funds or General Revenues, the memorandum should take the form of history of services entering the respective body, as the case may be, under column "Establishment".

7. As regards character and conduct the entry should state merely whether it was good, fair or indifferent without remarks which should be made only when absolutely necessary to a right understanding of the case.

8. In the case of Compensation Pension the application should state why employment was not found elsewhere, and what the amount of savings effected, is.

9. Delay:- Explain delay in submission of application beyond a month.

10. Application for Extraordinary Pension, must be accompanied by a report, of the formal inquest required under Article 402, M.S.R. of having taken evidence of the circumstances under which the injury was received, or life lost, the relationship, and the pecuniary circumstances of the claimants.

11. Inferior servants having sufficient superior service for pension are entitled to gratuity for inferior service though retired at fifty-five years of age. When superior service is added to inferior service for combined pension they are not entitled to gratuity for the former, but they are however entitled to separate gratuity for superior service in addition to gratuity for inferior service. The applicants must be given the option of electing either and the fact of the choice noted in the application.

12. The history of services should contain the dates, month and the year of the various appointments, promotions and cessations. For the purposes of adding together broken periods, a month is reckoned as thirty days. When applicant is ~~working~~ acting, his substantive appointment should be entered and the several rates of acting allowances shown separately from pay. All periods not reckoned as service should be distinguished and reasons for their exclusion given in the remarks column. For Gazetted Officers, the details given in the history of services of Gazetted officers will be copied.

13. A few conspicuous marks, at least four, if possible, should be specified to serve as marks of identification. The applicant's finger-prints should be taken on the the application, and on a form of Pension Payment Order in the case of non-gazetted officers in the manner laid down in G.O. No.6667-708 - R.F. 18-99 dated 21st March 1900.

14. In the case of leave irregularly granted the name of the officer responsible and the amount of allowances overdrawn, should be stated. All kinds of leave except casual leave should be entered in detail in service

book. Inferior servants can count, periods of duly sanctioned leave but the following particulars should be furnished in a separate memorandum when leave without allowances is treated as qualifying:- (1) extent to which it could have been granted with allowance; (ii) how much of it was actually availed of and (iii) the leave taken without allowance.

15. Last pay certificate if granted after applicant has ceased to do duty, should be supported by an explanation for the delay. In case of retention of the applicant in service after grant of the certificate the reason for doing so should be stated. The Medical Certificate which should invariably accompany the application, should give the particulars required under Article 308 (b) M.S.R. in respect of applicants under fifty-five years of age and the explanation of the head of the office should be given in column 8 on the third page of theppension application. The certificate should be granted only by a Medical Officer not inferior in rank to an Assistant Surgeon, and should be one belonging to the same District. otherwise explanation must be given.

17. When initials or name of applicant are incorrectly given in the variously records consulted, the facts should be mentioned in the forwarding the application.

18. The head of office should state the cause of resignation of service when it involves a break in service, and should also state (1) whether he is in favour of condonation of such break, and (ii) if he is, whether with or without a reduction of the pension or gratuity, otherwise admissible.

19. Date of retirement should correspond with service book, application and last pay certificate. If the retirement was voluntary the fact should be stated against column 5 in the third page of the application.

20. An officer fifty five years of age need not necessarily be recommended for superannuation pension if entitled to retiring or invalid pension.

21. If an applicant for pension or gratuity was dead at the time of submission of his pension application, or if be insane and incapable of managing his affairs himself, the fact should be stated on third page of the application.

22 In the case of officers empelled to retire on superannuation pension, the number and date of the Government order should be quoted against

head 5 in the third page of the application; if optional, the fact should be stated (Article 492, M.S.R.).

23. Cause of termination of service in each appointment should be entered in service book and attested. In the case of service rendered in an acting appointment, if the service counts, whether appointment was fully vacant, or whether another counted service during the period, and how original vacancy occurred, if the applicant came in a chain of arrangement, should be stated. As regards service in temporary appointment whether the applicant retained a right to revert to substantive appointment, or not be mentioned and a copy of the departmental order furnished.

24. Foreign service should in every case be supported by the Government order sanctioning the transfer.

25. Reason for omission of signature of the head of office or that of the applicant in any case should be stated and it should be seen whether the service book is posted to date of retirement.

26. When the order of suspension of dismissal does not contain full particulars, a brief statement thereof should be appended. If the order itself is not forthcoming, summary of available evidence should be sent with the application.

27. Transfer from qualifying to non-qualifying service under Government should be supported by a copy of the authority stating whether transfer was valuntarily or made under competent authority.

28. In the column "how verified" in the history of services, the class of records with which the services were verified should be noted against the entries, each as pay bills and acquittance rolls. When the fact of service in another effice not satisfactorily attested in the service book, a duly certified abstrant from the head of that office should accompany the application.

29. Vernacular entries and files relating toa case should be translated in English and the translation sent with the original.

Appendix XVIII
(See Rule 305A).

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read.-

Letter No. 179 dated 13th July 1903, from the Revenue Commissioner in Mysore to the Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments.

With reference to correspondence ending with your letter No. R. 3985, dated 23rd April 1903, regarding the preservation and arrangement of records in District and Taluk Offices in the State, I have the honour to submit for the favourable consideration of Government (1) the revised A and B. Lists, (2) draft rules for sorting records, and (3) a proposition statement showing the cost of the temporary additional establishment required for the proper arrangement of records, and rescuing them from the confusion in which they are at present (vide enclosures A, B and C.).

2. I have consulted all the Deputy Commissioners of Districts, and in my proposals now submitted for adoption I have considered all the suggestions made by them on the subject.

3. The proposition statement for additional temporary establishment proposed by the Deputy Commissioners varies for each District according to its requirements and the total cost for the periods mentioned by them is Rs. 27,925. I have, however, modified the scale so as to reduce it to Rs. 19,859.

4. The Deputy Commissioners of Bangalore, Kolar and Shimoga have proposed the establishment for one year, which I approve. The Deputy Commissioners of Tumkur and Hassan think that the work will take two years. I have, however, reduced the period to one year, and after that period, the necessity for further continuing the establishment may be considered, strict injunctions being issued in the meanwhile to finish the work within one year. The Deputy Commissioner of Chitaldrug thinks that the work can be completed in six months, and, as the district is comparatively a small one, I agree in the view. Similarly, the Deputy Commissioner of Kadur proposes periods varying from 5 to 10 months for each Taluk for the completion of the work and as his estimate is based on a calculation of the number of daftars to be arranged, I have

accepted his proposal. The Deputy Commissioner of Mysore has tentatively proposed six months with a view to soliciting further sanction at the end of the period, but, as I am of opinion that, in consideration of the amount of the work which has to be done in the District and Taluk Offices in that district, this period is too small, I have recommended the establishment for one year, within which the work should be ordered to be finished.

5. Considering the confused state of the records in the District and Taluk Offices, the result of long-standing neglect and absence of strict rules on the subject, I do not think that the sum of rupees nineteen thousand and odd, for which I solicit sanction, is too much:-

A:- List of Papers to be preserved permanently in the District and Taluk Offices.

No.	Description of papers.	Length of time for which to be kept.	Remarks.
1.	Records connected with the settlement of hereditary village and other offices including proceedings, registers and appointment papers.	PERMANENTLY.	
2.	Papers connected with the death of Inamdars, hereditary officers and others and the succession of their heirs.		
3.	Statements and records and compensation on account of abolished taxes, duties, haks and direct levies and other important papers connected therewith.		
4.	All statements and records connected with charitable and other cash allowances, endowments to institutions and also all genealogical trees and sannads.		
5.	Statements prepared with reference to the Revenues of Inam villages of all kinds and other papers relating thereto.		
6.	Papers containing information of tenures, cesses, a and items of Revenue rates and local peculiarities in the Revenue system of the district.		
7.	Registry of sannads in villages and of lands granted temporarily or in lease.		
8.	Maps, plans, etc., of surveyed villages and all papers handed over by the Survey Department for record on the completion of the revision of assessment.		
9.	Papers relating to the settlement of boundary disputes in districts when such disputes have not been finally decided by the Survey Officers.		
10.	Return of Inams including quit-rent registers.		
11.	Old Survey papers (so far as they record alienation of lands.)		
12.	Papers relating to lands leased on shraya or rent-free tenures.		
13.	Records connected with the settlement of claims for grazing cattle on Government Forest or other lands.		
14.	Statements and papers relating to the acquisition (under the Act or otherwise) of land for railway or other special or public purposes.		

No.	Description of papers.	L	Length of time for which to be kept.	Remarks.
15.	Statement showing the number of Government and private trees.			
16.	Papers relating to the redemption of land tax.			
17.	Registers and papers relating to lands appropriated (under the terms of lease or otherwise) to non-agricultural purposes.			
18.	Records connected with Monor Inam lands granted to village servants and for the up-keep of charitable institutions.			
19.	Regular and miscellaneous suits of village servants of both Inam and Govenment villages and Registers of village servants prepared from time to time.			
20.	Settlement of disputes of partitions in the matter of channels, springs, talapariges, wells and other rights of a permanent nature.			
21.	Records connected with the grant of licenses to prospect for gold and other precious minerals and of land for their exploitation			
22.	Records connected with Swanthalagavadu tanks and kattes.			
23.	Records connected with the resumption of Inams of all kinds either permanently or for temporary Government management.			
24.	Records connected with the settlement of disputes between the Mysore and His Majesty's Government regarding village boundaries and rights to channels, tanks & talapariges.			
25.	Records connected with the settlement of claims of Inamdars for easementary rights of water pathways, fuel, etc., in Government lands.			
26.	Records connected with the allotment of enjoyment of village and buildings sites.			
27.	Records connected with the settlement of disputes regarding the ceremonies and formalities to be observed in temples and similar institutions and the claims of individuals for special honours in such institutions.			
28.	Records giving historical facts about places of antiquity, interest and importance.			
29.	Records connected with the manners and customs, ceremonies and privileges of procession, etc, in any caste or class of persons.			
30.	Records connected with changes caused by floods inundations and other natural phenomenon in the general feature of the country and changes in individual lands by alluvion and deluvion.			
31.	Records of permanent salt pans.			
32.	Accounts connected with the jamabandi and village expenses of attached villages, Government or Inam.			
33.	Register of alienations and special demand notice.			
34.	Register of rainfall			
35.	Quinquennial Census of stock.			
36.	Statement showing the sources of water-supply.			
37.	All "From" and "To" Registers.			
38.	Registers and lists of records preserved permanently and of those destroyed from time to time.			
39.	Orders, reports, petitions and letters with books and file of miscellaneous papers of importance.			
40.	Abstracts prepared from general Statistical returns received from Taluks.			
41.	Circulars, Rules, books, and printed papers of importance which are still in force.			

PERMANENTLY.

No.	Description of papers.	Length of time for which to be kept.	Remarks.
42.	Statements and miscellaneous papers containing information of permanent interest regarding cotton and other stable products, manufactures, merchandise, trade, &c.		
43.	Circular orders of permanent interest issued by the Deputy Commissioners, Assistant Commissioners, the Survey Department and the Amildars to their subordinates.		
44.	Proclamations of general import.		
45.	Papers connected with the administration of Famine Code, Epidemic Diseases Regulations, etc., and correspondence connected with the Great Trigonometrical Stations.		
46.	Village accounts, khetwar, kirdi, khate, Takrar Tahkta, and jamabandi ghoshwar.		
47.	All muchalikas from parties with respect to cultivation, enjoyment of any land or building site.		
48.	Registers of all sanctioned works with estimates and plans and completion reports.		
49.	Records of hidden treasure found and disposed of.		
50.	Records of Amrut Mahal Kavals thrown out for cultivation.		
51.	Papers relating to the Muzarai Institutions.		
52.	All Proceedings and other papers relating to lands wholly or partially exempt from the payment of revenue on whatever tenure held.		
53.	Registers of orders issued to and reports received from subordinate Taluk officials.		
54.	Records connected with disputed cases disposed of under Takrar Tahkta.		
55.	Records of encroachment upon public roads, rivers, etc., the property of Government.		
56.	Records of lands acquired for public purposes.		
57.	Papers relating to establishment of fairs and festivals.		

B:- List of papers which may be retained for ; troyed at the end of such periods in the District and Taluk Offices.

No.	Description of papers.	Length of time for which to be kept.	Remarks.
1.	All the Vernacular papers connected with the preparation of the Annual Jamabandi Report.	2 years.	
2.	Deeds, Agreements, Security Bonds, etc., taken from farmers of revenue and others.	To be destroyed after the conditions have been fulfilled.	
3.	Statement, correspondence and proceedings relating to the sale of the occupancy rights in Government lands and of building sites in towns and villages.	To be kept for 30 years.	
4.	Accounts of the transfer occupancy and of changes therein under the decrees of the Civil Courts.	Do.	
5.	Statements and pepaers of auction sales of grazing lands, topes, ferries, fruit trees, etc	5 years.	

No.	Description of papers.	Length of time for which to be kept.	Remarks.
6.	Returns and correspondence relating to the sale of property of defaulters and distraints for revenue demands.	12 years.	
7.	Papers relating to remissions and petitions received at the jamabandi settlement, with notes or other papers relating thereto.	5 years.	
8.	Summary of revenue collections and balances.	2 years.	
9.	Papers relating to enquiries into balances due for former years.	Do	
10.	Season reports received from Taluks.	Do.	
11.	Papers relating to boundary disputes between Government and alienated villages.	To be preserved till boundaries are defined by the Survey Department or during the currency of the existing settlement	
12.	Statements of free grants of timber.	12 years.	
13.	Notices issued to revenue defaulters and other papers relating to the levy of fees and interest.	2 years or after the amount is recovered.	
14.	Memorandum of revenue arising after the Jamabandi	2 years.	
15.	Statement of lands leased out for cultivation for one year or other short period.	Till the period fixed by the lease expires.	
16.	Petitions for takavi and other papers relating thereto not ending in advances.	2 years.	
17.	Statement of lands irrigated by tank water.	During the currency of the present Settlement.	
18.	Correspondence relating to the changes of the names of occupants.	12 years.	
19.	Statements and papers connected with fixing remuneration to village officers agreeably to scale.	To be destroyed after the revised decinnial statement of remuneration has been prepared.	
20.	Duplicates of village accounts sent to the taluk.	2 years.	
21.	Office copies of important periodical returns, such as those relating to Land Revenue, Mohatarfa, Local Cess, Sayer, Saltpans, etc., and price of food grains.	12. years.	
22.	Office copies of periodical returns submitted when unimportant.	2 years.	
23.	Reports and yadis transmitted by the villgge officers to Amildars not forming part of important records.	Do	
24.	Statements of remission with reasons.	10 years.	
25.	Statement of balances of land revenue	5 years or till the recovery of the arrears.	
26.	Papers relating to fluctuating miscellaneous land revenue.	5 years.	
27.	Statement showing the coercive processes adopted for the realisations of land revenue and the results thereof.	12 years.	
28.	Statement of balances outstanding on 1st July on account of takavi advances.	Do	
29.	Statement showing the takavi advances made during the year in the district and the objects for which they were made and the progress of the recovery of outstanding balances of advances.	20 years or till the repayment of the advance.	

No.	Description of papers.	Length of time for which to be kept.	Remarks.
57.	Taluk miscellaneous orders.	2 years.	
58.	Records of subdivision of survey Nos.	Until next survey.	
59.	Papers connected with auction sale of fishing right in tanks, etc.	2 years.	
60.	Darkhast proceedings for supplying water for dry lands.	Until next Survey.	
61.	Transfer of pattas according to Civil Courts decrees or of the order of the Deputy Commissioner of Jamabandi officer.	12 years.	
62.	Village account forms and their enclosures excepting khetwar, kirdi and ledger, Takrar Tahkta and jamabandi goshwar.	Do	
63.	Mohatarfa applications by raiyats.	2 years.	
64.	Miscellaneous petitions by raiyats disposed of at the time of jamabandi.	Do.	
65.	License darkhasts for removal of earth, kankar, curanga, date leaves, etc.	5 years.	
66.	Sayer marayanikepattis, licenses for cutting nuts, etc.	Do.	
67.	Rahadaries, sayer.	2 years.	
68.	Papers connected with the sale of articles not covered by rahadaries.	5 years.	
69.	Sayer dastan accounts.	Do	
70.	Records connected with the levy of increased kandayam on lands owing to improvements to water resources, &c., by Government.	Until re-survey	
71.	Octroi and hassal pattis on all goods.	5 years.	
72.	Correspondence and reports connected with improved ploughs, manuring, etc.	Do.	
73.	Cattle-breeding, etc.	3 years.	
74.	Correspondence and orders regarding the taking of Census.	12 years.	
75.	Papers connected with the suspension of village officers.	10 years after the lapse of the suspension period.	
76.	Leave to Do	3 years.	
77.	Register of births and deaths, Viz, Mortuary Registers and accounts of cattle mortality.	12 years.	
78.	Resignation of lands.	12 years.	
79.	Saljade Accounts giving summary of village revenue.	30 years.	
80.	General Statistics of population and stock.	10 years.	
81.	Crop Statistics.	10. years.	
82.	Statement showing the irrigated area and crops grown under irrigation.	30 years.	
83.	Annual Demand, Collection and Balance Accounts.	Do.	
84.	Return of Estimated Jamabandi.	10 years.	
85.	Comparative Statement showing lands assessed and unassessed, occupied and unoccupied in the current and previous years.	Do	
86.	Statement showing the number and extent of holdings.	Do.	
87.	Statement showing details of cultivated and uncultivated area in villages for which Agricultural Statistics are available and its relation to the total area of the district.	Do.	
88.	Statement showing details of cultivated and uncultivated area in villages for which Agricultural Statistics are available.	Do.	
89.	Statement of the population and agricultural resources.	10 years.	
90.	General statistical returns sent from taluks to the district.	30 years.	
91	Papers connected with crop Experiments.	10 years.	
92.	Sayar Annual Accounts.	Do.	

No.	Description of papers.	Length of time for which to be kept.	Remarks.
30.	Statement of charges incurred on account of repairs to and construction off tanks wells, etc., in the Revenue Department.	5 years.	
31.	Orders, reports, petitions and statements which obviously appear to be of no permanent value or interest.	2 years.	
32.	Sundry papers for preparing the monthly accounts.	1 years.	
33.	Papers connected with the grant of rewards for destruction of wild animals.	2 years.	
34.	Agreement of raiyats who receive takavi advances.	Until the repayment of takavi	
35.	Papers connected with the cattle-pound receipts and remuneration to pound-keepers.	5 years.	
36.	Papers connected with contingent expenses.	Do.	
37.	Papers connected with the grant of leave to officials or with their appointment, promotion, punishment and dismissal.	30 years or till the officials die or their pension claims are settled after retirement.	
38.	Diaries of subordinate taluk officials such as shekdars etc.	2 years.	
39.	Itinerary statements from Amildars and higher officers.	5 years.	
40.	Periodical returns, unanswered references.	2 years	
41.	Dak account books and rahadaries issued.	1 year.	
42.	Accounts of printed forms and stationery.	2 years.	
43.	All periodical returns received from subordinate officers after the general return is prepared from it and submitted to superior authorities.	Do.	
44.	Papers regarding sales of impounded cattle in consequence of the absence of claimants.	Do.	
45.	Applications for assistance for the recovery of land revenue and records of enquiry regarding the same.	Do.	
46.	Papers relating to the misconduct of Government servants.	To be preserved until the Government servants concerned have retired or died.	
47.	Periodical reports and returns on miscellaneous matters of no important interest submitted to the District Officers by the Amildars and their office copies.	2 years.	
48.	Papers relating to exhibitions, rendering assistance to visitors and supplying information about the artware of the country.	10 years.	
49.	Applications received for stamping instruments that were executed out of Mysore under Section 17 of the Stamp Act.	2 years.	
50.	Papers relating to information supplied to the Gazette.	2 years.	
51.	Circular orders (other than those of permanent value or interest) issued by the Deputy Commissioners, Assistant Commissioners, Amildars and the Survey Department to their respective subordinates.	Do.	
52.	Papers connected with the preparation of the Administration Reports of Deputy Commissioners and Assistant Commissioners.	Do.	
53.	Office copies of periodicals submitted to the Sanitary Commissioner and other officers.	Do.	
54.	Statement showing the expenses incurred in repairing boundary marks.	To be destroyed after the recovery of money due by raits.	
55.	Papers connected with attachment of crops.	2 years.	
56.	Contrasted return of transfers of the holdings of individual cultivators.	Do.	

No.	Description of papers.	Length of time for which to be kept.	Remarks.
93.	Records connected with appointment, promotion, punishment and dismissal of District and Taluk Establishment in all Departments.	30 years or as long as the retirement or death of the public servant whichever is longer.	
94.	Records connected with loans for digging wells and improving land.	10 years after the loans are adjusted.	
95.	Records connected with Takavi advances.	Do.	
96.	Records connected with the temporary levy of kandayam and other payments.	May be destroyed after 10 years or preserved as long as the current Settlement lasts.	
97.	Correspondence relating to suits against Revenue Officers.	30 years.	
98.	Correspondence regarding compensation etc., paid in connection with Military manoeuvers.	12 years.	
99.	Papers connected with the destruction or alteration of boundary marks.	30 years or during the currency of the existing settlement.	
100.	Papers connected with Dasara Representative Assembly.	12 years.	
101.	Remuneration Register of village servatns.	30 years.	

Draft Rules for the guidance, of Record-keepers in the Preservation and Registry of Records, and of District Officers in their Inspection of Records.

1. A separate shelf or space must be set apart for each Department of business.

2. On the front of the shelf the name of the Department to which the papers therein lodged appertain, should be legibly and durably written . A printed label in bold characters will answer well.

3. The front and sides of the shelf in which papers of permanent value are ladged, viz., old Survey records, should be fitted with wire work so as to admit the free circulation of air.

4. Great care must be taken to tie the papers securely so that they cannot slip out of the bundless

5. All records chosen for permenent preservation should be classified according to their subject-matter, arranged chronologically and preserved in daftars, or almirahs preferably, which must show on the outside the subject matter of the records and the date of the earliest and the latest papers contained therein.

5 b. Each file or bundle shall be complete in itself and contain all the papers bearing on any single subject properly arranged and stitched

up into a book with a thick outer cover and a facing sheet of contents.

6. An alphabetical index under subject heads should be maintained of such records, and it must show :-

(1) Serial number of subject;
(2) The subject heading;
(3) The subject matter by catch-words with description for special identification of the record;
(4) Date of final disposal;
(5) Number of daftar in which lodged;
(6) Its order among the papers in the daftar;
(7) Number of the shelf.

7. Settlement registers, maps, books and village accounts must be arranged according to the number of the village to which they relate, an uniform order being adopted in the numbering of villages.

8. Records chosen for preservation for definite periods should be arranged chronologically and preserved in daftars.

9. These daftars should be labelled according to the date of the contents and placed in record shelves in the order of the dates of their contents.

10. Accounts, register. periodical returns, gazettes and similar papers should as far as possible be kept in separate daftars.

11. All the record shelves should be numbered and divided into compartments. The number of the shelf and the number of the compartment should be legibly printed thereon.

12. A list in book form should be kept to show the contents of each daftar in the compartment : thus)- Shelf No. Compartment No.

Daftar No.

(1)
(2)
(3)
(4) &c.

13. When papers are taken out of the record room for reference, an entry to that effect should be made in the records issue register and a slip containing the following particulars should be substituted for every paper so removed :-

The slip shall show:-

(1) Serial number of issue register.
(2) The date and number of the paper put up.
(3) The officer for whom put up.
(4) the date on which it is given.
(5) The necessity for the reference.
(6) The signature of the clerk taking it.
(7) Initials of Record-keeper.

The person taking papers out of the record room should be held responsible

for returning them as soon as possible.

14. The records issue register will show:-

(1) Serial number
(2) Date of receipt into records.
(3) Date of issue from records.
(4) Purpose for which taken.
(5) Full signature of the clerk taking.
(6) Initials of Record-keeper or his assistant delivering.
(7) Date of return.
(8) Signature of clerk returning.
(9) Initials of Record-keeper or his assistant receiving.
(10) Remarks.

15. Records, books and papers chosen for destruction should be burnt in the presence of the Sheristadar. A register shall be kept of all such records destroyed, giving briefly the substance of the papers destroyed, their dates and a note of the order for destruction.

16. A report on the state of the records in the district should be submitted to the Revenue Commissioner for each calendar year immediately after the completion of the Jamabandi by the Deputy Commissioner of each district. The report should contain the following particulars.-

(1) the state of the Library, whether the Regulations, Rules, etc. are corrected up to date;

(2) whether the record room is in good repair protected from white-ants and the roof is not leaky and whether it is kept clean and secure from entry from outside and sufficiently lighted;

(3) whether the records are properly indexed and preserved;

(4) whether the useless records have been destroyed during the year;

(5) whether village accounts have been properly arranged.

No. R. 1356-65, Dated Bangalore, 19th November 1903.

ORDER THEREON:-

The lists of records to be permanently preserved and of those to be destroyed after certain specific periods, prepared by the Revenue Commissioner, are approved; and the draft rules for the preservation, etc., of records, and the temporary establishment for the arrangement of records at a cost of Rs. 19,859, proposed by him are sanctioned.

H. V. N A N J U N D A Y Y A
Secy. To Govt. Gen & Rev

To

The Revenue Commissioner in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

9/1/03

Form 1. Book No.

(See Rule 13)

Receipt f r payment of Toll, Fees, Cess etc.

No.

The undermentioned amount has this day been received from

.....

Address .....

on behalf of the District Board.

References to demand and collection register.	Particulars of payment	Period for which payment is made	Amount. Rs.	A.	P.

Date of payment

Signature and Designation of collector.

Form 1. Book No.

(See Rule 13)

Receipt for payment of Toll, Fees, Cess etc.

No. _____

The undermentioned amount has this day been received from

.....

Address.....

on behalf of the District Board.

References to demand and collection register.	Particulars of payment	Period for which payment is made	Amount. Rs.	A.	P.

Date of payment

Signature and Designation of collector.

Form 3
(See Rule 14) Chellan.

Place

No.

Date

To

The Treasury officer

Please receive Rupees (in words) . .....

.....

on account of .....

.....

(Signature of the party present
ing the money)

Received and credited the above amount in the
Treasury account on the .....
under the head "District Fund".

(Seal and signature of Trea-
sury officer)

Form 3
(See Rule 14) Chellan.

Place

No.

Date

To

The Treasury officer

Please receive Rupees (in words) .....

.....

on account of .....

.....

(Signature of the party pre
senting the money)

Received and credited the above amount in the
Treasury account on the .....
under the head "District Fund".

(Seal and signature of Trea-
sury officer)

5

Form No. ~~19~~. (See Rule 19).

DEMAND, COLLECTION AND BALANCE REGISTER.

Place. .....

Description of lease or property sold.....

Name of Lessee or Sale purchaser.....

DEMAND.			Date of payment, to Treasury with challan number.	COLLECTION OUT OF			BALANCE		
Arrears.	Current Demands.	Total.		Arrears.	Current demand.	Total.	Arrears.	Current Demand.	Total.

N.B. Penal interest, warrant fee recovered and remissions granted (with authority) should be noted in red ink separately below the lease amount recovered.

Form 24
(Rule 105)

Gazetted Officer's Salary Bill.

Name.....Audit No.....

Designation.....

Token No.
For use in Comptroller's Office
Voucher No.....
Month .....193 .

Received for the month of .....193 .

May pay as .....

	Monthly rate.			Amount.		
	Rs.	A.	P.	Rs.	A.	P.
Local Allowance.....						
Acting allowance.....						
House rent.....						
Fixed travelling allowance.....						

Less deductions noted below:- Total claim Rs.

Nature	Amount	Nature	Amount.
Premium for State Life Insurance.		House building advance	
Premium for Public Insurance		Site Value	
State Provident Fund		Motor car or cycle advance.	
Family Pension Fund		House rent.	
Interest and Depreciation on Elec. Instn.		Total deductions.	

Net amount payable(in words) Rupees.....

For use in Comptroller's Office.

Less credits Amount

Debit(Gross Amount) R. .....Life Insurance Fund
Major Head.....Provident Fund.
Monor Head..... H.B. Advance.
Sub-head..... .....
Detailed Head..... .....
..... Net amount paid.
Total.
Payable at Pay Sec. By cheque on .....Try. or Bank.
Passed for Rs. ( )
Rupees.....
Auditor Exe. Asst. Comptroller.

Dated.....193 .
Paid Stamp.

Contents received.

(Space for stamp)

Signature and designation

Date..... .. Station.....

Please pay to.....

Signature.

Contents received.

Banker or agent.

Form No.29. (See Rule 157).

Detailed contingent Bill.

District Fund.	Bill for contingencies of	Month of 19
Head of Service.		Nos. of vouchers.
Nos. of subvouchers.	Description of charges and date of authority (where special sanction is necessary)	Amount.

Allotment of 19 -19 ... Rs.
Expenditure including this bill.... Rs.
Balance available.... Rs.

Disbursing Officer's certificate.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums paid except the following are attached to the bill.

Date.

Please state reasons for not attaching sub-vouchers to this bill.

Disallowed subvoucher No.

Passed for Rs.

Date

Signature and office of Disbursing Officer.

Passed for Rs. ..... Paid by cheque No.
dated President. President.

Form No.39.

See Rule 210.)

.....District Board.

Completion Certificate for.....

Authority.

	Rs.	as.	ps.
Amount of sanctioned estimate..			
A mount of actual work done and paid up to date of completion as per details given below.....			
Amount ~~saved~~ saved.			

Items.	Per	Rs.	as.	ps.	Quantity.	Cost Rs.	as.	ps.

Certified that I inspected the above work and checked by actual measurement and found the above details to be correct, . The work has been satisfactorily completed.

Inspecting Officer.

Work inspected and passed.

President.
.....District Board

Dated.

Form 40 (See Rule 211)

Stock Register of Measurment Books.

Date of receipt in the District Board office.	Serial No.of measurement book.	Name and designation of the person to whom the the book is issued.	Date of issue.	Date of Return.	Initials of President or Vice-President.

Verification Sheet.

Particulars.	Amou
Closing Balance as per President's Cash Book	
Add amount of outstanding cheques(as per memo, item 5 over-leaf).	
Total.	
Closing Balance as per Treasury Pass Book.	
Difference	

Item. No.	Cause of difference	Amount of difference

Memo of Outstanding Cheques for 19

1. Amount of cheques outstanding at the commencement of the month	
2. Add cheques issued during the month.	
Total (1 & 2)	
3. Deduct amount of cheques cashed during the month (a) Cheques of previous months, Rs.	
(b) " current month "	
4. Total of (a) & (b)	
Balance of outstanding cheques (3 -4)	

Station

Dated 19

President.

District Board.

Form 58 A.

Statement showing Railway transactions of District Boards which have constructed Railways.

Items	Accounts	Budget Estimate (Current year)	Revised Estimate (current year)	Budget Estimate for next year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
I. Capital Account				
Opening balance				
Receipts.				
1. Loans and advances				
(a) From Government				
(b) From Public				
(c) Overdrafts on Treasury				
Total				
Total including opening balance				
Expenditure				
1. Capital outlay				
(a) Construction				
(b) Rolling Stock				
2. Investment				
3. Other items (to be specified)				
Total				
Closing balance				
II Revenue Account				
Receipts.				
1. Interest on Investment				
2. Gross Earnings				
Deduct - Working expenses				
Net Earnings				
Board's Share				
Total				
Expenditure				
1. Interest on Loans				
2. Interest on overdrafts, if any				
3. District Office Establishment charges.				
4. Other items (to be specified).				
Total				

Form 58 B.

Statement showing Railway Transactions.

(For Boards which have not constructed railways)

Opening Balance on 1st July 19

Receipts.		Expenditure.	
Railway cess collection for the year..		Payments towards railway Expenditure or debt head.	
Interest from Raiw-lway cess accumulated, if any,.....			
Total..		Closing Balance!	

1. Cash in Treasury.

2. Investment in

(i) Government or other Savings Bank.

(ii) Securities (gave nature of securities

(a) .....

(b) .....

(c) .....